



Project Accounting II Construction and Major Maintenance

What This Course Is About

Project Accounting in AASIS is the collection, grouping, organizing and reporting of information to account for federal grants and assets under construction. This course focuses on using the Project System to account for assets under construction (AuCs). A separate course focuses on Project Accounting as used for federal grants and other funding sources.

Who Should Attend This Course

Agency directors, managers, or accountants working with assets and assets under construction should attend this course. End users who have AASIS role assignments ZFI0019--Agency Project Accounting or ZFI0020--Agency Project Accounting Specialist should attend this course.

What You Should Know Before Coming to Class

Before coming to class, you should know AASIS Basic Navigation or be an experienced user of AASIS. You should have successfully completed the AASIS Asset Management course (AM101). It would also be helpful to know what construction or major maintenance projects your agency has and the method of financing for them.

What You Will Learn from This Course

This course prepares you to correctly create master data for Project Definitions, WBS elements, and Assets under Construction.

It provides guidance for the accumulation of capitalized and non-capitalized costs.

It helps you understand the process of settling costs collected in WBS elements to assets under construction and major maintenance projects and settling them to a fixed asset shell.

It provides information about depreciation of assets and AuCs.

It teaches you about the reporting tools available in AASIS and how to use them to locate data associated with projects, WBS elements, and assets.

Course Structure

Chapters 1 through 10 explain the creation, accounting and settlement of costs associated with assets under construction. Chapters 11 through 14 are about reporting for construction and major maintenance projects.

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Construction and Major Maintenance

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Project Accounting For Construction and Major Maintenance

Chapter 1 Overview and Integration



Project Accounting for Construction and Major Maintenance

Chapter 1 Overview and Integration

How Are Projects Used in AASIS?

AASIS projects are a way to collect, group, organize, and report information. Projects use Project Definitions to store information and WBS elements to collect transactional data to account for grants and assets under construction.

The Project System Module provides an easy way to extract grant and construction information out of AASIS. The Project Definition stores information about the type of project or grant, purpose, and funding source. You can add WBS elements to financial transactions to capture revenue and/or costs associated with a specific grant or asset under construction. This transactional data can then be incorporated in reports or, in the case of construction costs, transferred to an asset under construction.

For reporting purposes, the WBS elements can be organized in hierarchies much like cost center groups and internal order groups. A report selected by project will show data for all of the WBS elements contained within the project.

Where Does the Project System fit into the Big Picture?

There are various components, called “modules” and “sub modules” in AASIS. The Project System is a sub module of the Financial (FI) module. These modules and sub modules are “integrated” which means that a transaction created in one module creates transactional postings in other modules.

AASIS contains both “master data” and “transactional data”.

- Master data is related information that forms the basis of system processing. It is usually created once and maintained centrally for all users. An exception to this rule is master data for Projects, which are created by end users. Master data is used in transactions, to create transactional data.
- Transactional data is related to processed documents. All the data that AASIS stores in documents is considered transactional data. Entering a WBS element on a transaction creates transactional data for projects.

Example: An AASIS user enters a purchase order using the master data of WBS element, material, vendor, and cost center. The saved purchase order is transactional data.

The following are some of the ways that the Project System affects and is affected by other modules of AASIS.

- A non-statistical WBS element will affect other modules by deriving the fund and funds center for the transaction. The concept of statistical versus non-statistical WBS elements is explained in detail in Chapter Two.
- General Ledger Module (GL) contains the chart of accounts and account balances for the state of Arkansas. A General Ledger transaction



Project Accounting for Construction and Major Maintenance

Chapter 1 Business Processes and Integration

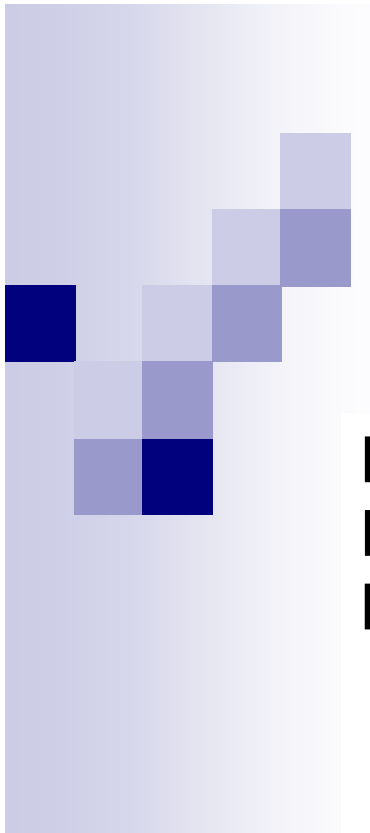
containing a WBS element will cause a separate document to be posted in the Controlling Module to the WBS element.

- Accounts Payable Module (AP) contains the vendor master records and transactional data created by direct invoices. When the direct invoice contains a WBS element, the cost will be added to the project.
- Accounts Receivable Module (AR) contains the customer master records and transactional data created by customer invoices. When a customer invoice is entered using a WBS element, the revenue will be counted as part of the project.
- Cash Management Module (CM) contains the master data for house banks for treasury and commercial accounts. You will use this module to determine if a warrant has been redeemed or if a deposit has been posted. When a WBS element is entered on the deposit, the revenue will be counted as part of the project.
- Special Purpose Ledger Module (SPL) balances all transactions by fund. A project may have revenues and/or expenses in more than one fund.

The SPL balances the transaction based on the fund(s) derived either from the cost center(s) or the WBS element(s). If a WBS element is non-statistical, the fund used by the SPL is derived from the WBS element. If a WBS element is statistical, the fund is derived from the cost center.

- Controlling Module (CO), like the Project System, is primarily used for reporting. It contains cost centers, which usually derive the fund and funds center assignment as noted above. It also contains cost elements which are used in CO postings to describe the type of expenditure or revenue.
- Funds Management Module (FM) is used to control the budget and account for appropriation. You can use this module to view budget related information for funds and funds centers associated with your construction and major maintenance projects. As noted above, a non-statistical WBS element derives the Funds Management assignment in a transaction.
- Materials Management Module (MM) is used for ordering and receiving goods and services. When a WBS element is entered into a purchasing document, the cost of the goods or services being purchased will be charged to the WBS element upon receipt.

The Human Resources Module (HR) contains several sub modules which capture information about state employee labor and benefits. WBS elements may be entered into time sheets or position organizational data to capture the costs of labor and benefits as part of the project.



Project Accounting For Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

In Chapter Two, you will learn when to use Project Definitions; understand the difference between statistical and non-statistical WBS elements; learn how to define Project Definitions and WBS elements; and view the existing capital projects for your agency in AASIS.

Key Points

- Grants and construction projects are accounted for as projects in AASIS.
- Costs and revenues are charged at the WBS element level, not directly to the Project Definition. Therefore, each project must contain at least one WBS element.
- A Project Definition may have one or many WBS elements.
- Projects and WBS elements can be deleted if they haven't been used in postings and are in "created" or "released" status. Other Projects/WBS elements can be marked for deletion if they have not been used in any transactional postings

WBS Elements

WBS stands for Work Breakdown Structure.

WBS elements are "collectors" of revenue and expenses associated with a project.

Each WBS element must be designated as either statistical or non-statistical.

Non-Statistical (real) WBS elements have the following characteristics:

- They have a fund/funds center assignment.
- The fund/funds center assignment for transactions containing a non-statistical WBS element is derived from the WBS Element.
- Each non-statistical WBS element can have only one fund/funds center assigned to it.
- A plan for a non-statistical WBS element can be entered either in the Project System or Special Purpose Ledger (See Chapter 10).

Statistical WBS elements have the following characteristics:

- They do not have a fund/funds center assignment.
- The fund/funds center assignment for transactions containing a statistical WBS element is derived from the cost center.
- A plan for a statistical WBS element cannot be entered in the Project System but can be entered in the Special Purpose Ledger (See Chapter 10).



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

How Do You Know Which To Use?

Non-statistical WBS elements must be used for construction/major maintenance projects. These WBS elements must be non-statistical so that settlement of costs to an asset under construction can occur for financial statement presentation.

Generally, statistical WBS elements are used for any other purpose. This allows tracking of information for reporting in the Project System.

Accounting for Assets under Construction

Assets under Construction (AuC) are assets that have not been placed in service. Because these assets are not being used by the agency, they are not depreciated for full accrual accounting. However, the cost associated to these assets must be reflected as capital outlay for modified accrual accounting. The AuC asset class allows this accounting representation.

Capitalized construction costs are accumulated in WBS elements and settled to the asset under construction at the end of each fiscal year or the completion of the project, whichever comes first.

Upon completion of the project, the total capitalized costs become the acquisition value of the asset. The asset is then placed in service and depreciation begins. The State of Arkansas uses monthly straight-line depreciation over the life of the asset.

Definitions

- **Asset**—A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. These economic resources can be tangible or intangible.
- **Capital Asset**—An asset that meets the State's capitalization policy such as land, buildings, equipment, etc. that is used in state operations and has an initial useful life beyond one year.
- **Capital Outlays**—Expenditures for the acquisition of, addition to, or major maintenance of capital assets intended to benefit future periods.
- **Depreciation**—The portion of the cost of a capital asset representing the expiration in the useful life of the asset attributable to wear and tear, deterioration, and obsolescence which is charged off during a particular period.



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

Budgeting for Assets under Construction

The budgetary basis of accounting for the State of Arkansas requires construction-related expenditures to be recorded using the commitment item that best represents the actual expenditure being made. Agencies must use the Project System to accomplish this.

Construction and Major Maintenance commitment line items appearing in the appropriation acts are non-spendable. In order to use the appropriation in commitment item 509:00:05 (Construction) and commitment item 512:00:32 (Major Maintenance), a budget transfer must be completed. The budget should be transferred from these commitment items based on the expenditures necessary to carry out the intent of the authorizing legislative act. Budget may be transferred into the following commitment items:

- Maintenance and Operation (CI 502:00:02)—Use this commitment item to pay for such items as low value equipment, meals, lodging, transportation, materials, and supplies. This commitment item can also be used for professional services contracts for technical and general services. Contracts of this nature are evaluated based upon the quality of the work and results produced.
- Conference Fees and Travel (CI 505:00:09)—Use this commitment item to pay for the costs of employees attending a conference, seminar, or training program. Expenditures of this nature are rare in connection with construction or special maintenance.
- Professional Fees and Services (CI 506:00:10)—Use this commitment item for all professional services defined in A.C.A. §19-11-1001(5) et. seq, regardless of dollar amount. Typical expenses using this commitment item are payments made to architects, engineers, and technology experts.
- Equipment (CI 512:00:11)—Expenditures from this commitment item are limited to the purchase of stand-alone assets such as land, buildings, equipment, or furniture that are ready to be placed in service.

Process Overview

The following is a brief overview of the steps to follow. This process will be explained in full detail later in the course.

1. The agency creates a project with non-statistical WBS element(s) to capture costs to be capitalized. If there will be revenue or non-capitalized costs, the agency must create at least one separate **statistical** WBS element and may create more if desired.
2. The agency contacts DFA Office of Budget to request Funds Management assignments for the non-statistical WBS elements.



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

Request forms are available at:

www.state.ar.us/dfa/accounting/acc_forms.html

3. The agency creates an asset shell and (if needed) sub asset shell(s) for the asset under construction.
4. The agency enters settlement rules for the non-statistical WBS elements.
5. Construction costs are charged to the WBS elements.
6. At the end of the fiscal year or upon completion of the project (whichever comes first), the costs from the WBS elements are settled to the asset/sub asset under construction.
7. Upon completion of the project, the asset under construction is settled to the fixed asset. In the case of major maintenance, the costs are settled to a new sub asset of the existing fixed asset.
8. The asset is placed in service and depreciation of the asset begins. In the case of major maintenance, the sub asset is depreciated separately from the existing asset.

Capitalized and Non-capitalized Costs

All costs to place an asset in service for its intended use should be capitalized and included in the value of the asset. This includes not only labor and materials, but also ancillary charges such as freight and transportation costs, site preparation costs and professional fees.

Examples of Costs that Should Be Capitalized

- The cost paid to a professional contractor to build an asset
- The cost paid to an architect to design an asset
- The cost paid to an engineer to evaluate a structure prior to use
- The cost paid for all materials needed to build the new asset
- The cost incurred by your agency to expand a fixed asset currently on the books
- The cost paid for the materials or supplies needed to repair or remodel a fixed asset currently on the books when the repair or remodeling would:
 - extend the life of the asset by 25% or more or
 - increase the value of the asset by 25% or more of the original cost



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

Examples of Costs that Should Not Be Included in the Value of the Asset

- Revenue your agency accepts for funding
- Cost incurred by your agency that would not increase the life of the asset by 25% or more or would not increase the value of the asset by 25% or more of the original cost
- The purchase of stand-alone assets ready to be placed in service should be capitalized and recorded in their own asset shell at the time of purchase utilizing commitment item 510:00:11.
 - Example: Agency purchases a concrete mixer to pour a concrete slab for a project. A separate asset shell would be set up for the concrete mixer and the cost charged to a **statistical** WBS element.

WBS Elements for Assets under Construction and Major Maintenance

Non-statistical WBS elements must be used for capitalized costs. These WBS elements have to be non-statistical so that settlement of costs to an asset under construction can occur.

WBS elements for revenues associated with a construction project can be either statistical or non-statistical. Revenues are never settled to an asset under construction. If revenue is charged to the same WBS element as costs, the costs cannot be settled.

If non capitalized costs are to be charged to the project, a separate statistical WBS element must be created for them. This includes expenses that are not capitalized or purchase of a fixed asset. A fixed asset meeting the following characteristics would not be capitalized as part of the construction project:

1. It stands alone or is removable.
2. It has a useful life different from the AuC.

The same statistical WBS element can be used for revenue, non-capitalized costs, and separate fixed asset purchases.



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

Statistical/Non-statistical Exercise

Choose whether the WBS elements should be statistical, non-statistical or either.	Stat	Non-Stat	Either
Department of Parks and Tourism establishes WBS element to capture construction costs for a new lodge at Mt. Nebo State Park.		x	
Department of Parks and Tourism establishes WBS element to capture costs of a \$5,000 big screen TV for the lodge reception area.			
AETN establishes revenue WBS element to account for private funding to construct a new transmitter.			
AETN establishes WBS element to capture construction costs for a new transmitter.			
Department of Workforce Services establishes WBS element to capture major maintenance costs for remodeling their building.			
Department of Workforce Services establishes WBS element to capture cost of construction equipment (\$6,000) to be used in building remodeling.			
Department of Education establishes revenue WBS element to account for receipt of general improvement funds to replace their air conditioner.			
Department of Education establishes WBS element to capture major maintenance costs for replacing their built-in air conditioning unit.			
ADEQ establishes WBS element to capture cost of constructing a garage to house its hybrid cars.			
ADEQ establishes WBS element to capture cost of purchasing 5 hybrid cars to keep in garage.			
The State Crime lab establishes WBS element to capture major maintenance cost of remodeling the DNA lab.			
The State Crime lab establishes WBS element to capture cost of purchasing \$75,000 DNA analysis machine for new lab.			
Department of Arkansas Heritage establishes WBS element to capture cost of rebuilding Mosaic Templars Building after fire damage.			
Department of Arkansas Heritage establishes WBS element to capture cost of purchasing a \$10,000 artifact for Mosaic Templars Building.			



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

Fund/Funds Center Assignment

Each WBS Element to be used for capitalized costs must have a fund/funds center assignment. This assignment must occur prior to charging any costs to the WBS element. Each fund/funds center combination to be used for the project must have at least one WBS element with that assignment to capture the cost.

Project Definition

The project definition may be 20 characters long, not counting two required periods. The naming convention for the Project Definition indicates the kind of project it represents, the business area and information specific to the project (such as the Method of Finance number).

The first part of the name is the project profile; C denotes Capital project.

The project profile is followed by a period. (C.)

The business area number makes up the next four characters of the name. This is also followed by a period. (C.0001.)

The period after the business area number is followed by the grant number or method of finance (MOF) number. If no MOF number is available, a descriptive name can be used. (C.0001.19502)

Project Definition Exercise

Following the naming convention described above, make up a project definition for the each of the capital projects below:

Example: A capital project (C) at Department of Parks and Tourism (business area 0900) with MOF number 91077. The project definition would be C.0900.91077.

Project Description	Project Definition
Dept. of Parks and Tourism is constructing a new lodge at Mt. Nebo State Park; Business Area 0900 MOF# 91054	
AETN is installing a new transmitter. Business Area 0516 MOF# 90150	
Dept. of Workforce Services is remodeling their building. Business area: 0810; MOF# 90155	
Arkansas Building Authority is repairing the roof at the State Crime Lab. Business area: 0350; MOF# 90250	
ADEQ builds a garage to house its hybrid cars. Business Area 0930 (No MOF#)	
Dept. of Arkansas Heritage rebuilds Mosaic Templars building after fire damage. Business area: 0865; MOF# 90205	
Dept. of Information Systems remodels building. Business Area 0470 MOF # 90155	



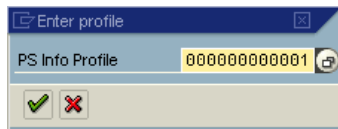
Project Accounting for Construction and Major Maintenance Chapter 2 Project Definitions and WBS Elements

Viewing an Agency's Capital Projects (Transaction CN42N)

Your agency may already have some capital projects in AASIS. Before creating new projects, look in the system to see what projects already exist. The CN42N Project Definitions report will display a list.

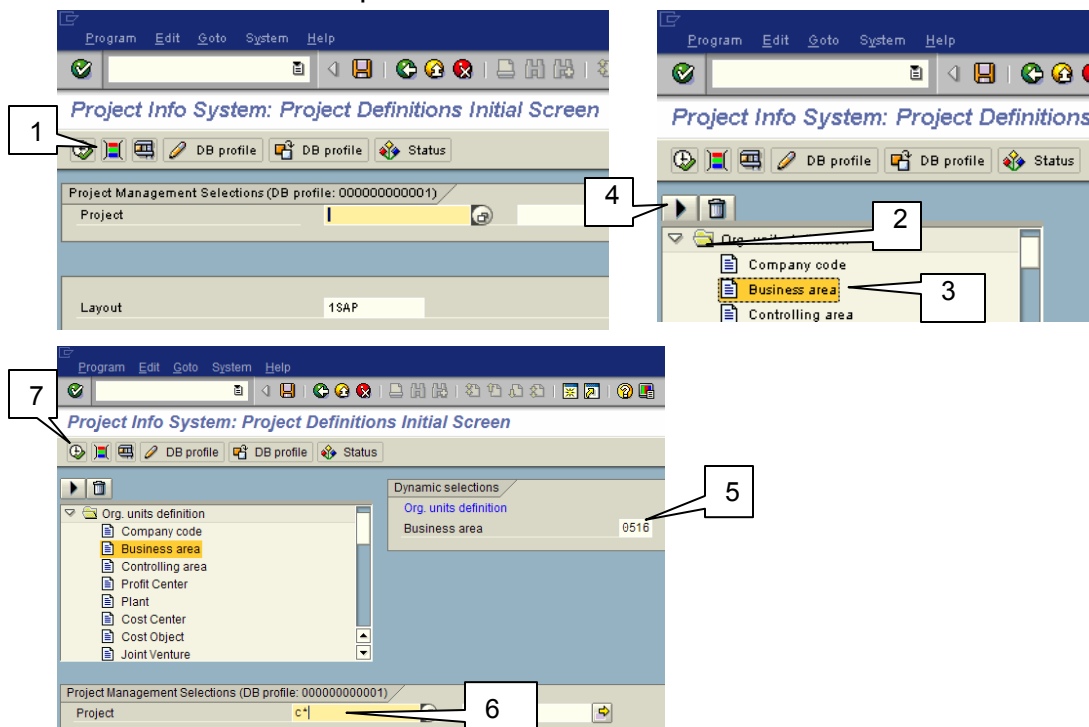
The menu path is: Accounting> Project System> Information System> Structures> Individual Overviews> CN42N Project Definitions

Selecting the Report



If the PS Info Profile box pops up, enter eleven zeros and the number one in the box. Press Enter or click the green check.

1. Click the Dynamic Selections icon.
2. Open Org units definition folder
3. Click Business Area. It will be highlighted.
4. Click the Copy Selected arrow . This will insert a dynamic selection box with business area selection on the top right side of the screen.
5. Enter the business area in the box.
6. Enter C and an asterisk in the project field to select all the capital projects for the agency.
7. Execute the report.



CN42N Project Definition Selection Screen



Project Accounting for Construction and Major Maintenance

Chapter 2 Project Definitions and WBS Elements

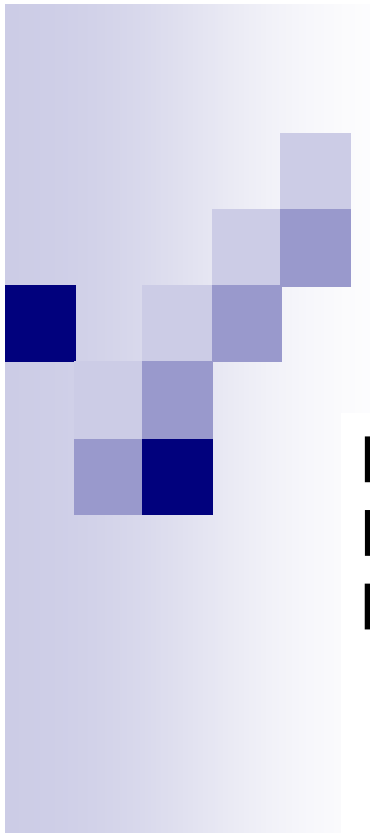
Project Info System: Project Definitions Overview

Project Definition	Description	Name of resp person	Appl.no.	CoCd	Profit Center
C.0516.90481	AETN/UCA Joint Facility Capital	Capital Project	99999	ARK	
C.0516.90964	Digital Network Upgrade	Capital Project	99999	ARK	
C.0516.90964KETZ	Digital Phase III	Capital Project	99999	ARK	
C.0516.OPS356254	Security System Upgrade	Capital Project	99999	ARK	
C.0516.90964CONFROOM	SUB PROJECT OF DIGITAL MOF 90964 TO DESI	Capital Project	99999	ARK	

CN42N Capital Project Definition Display

Capital Projects Exercise

Log into the AASIS production client and use transaction CN42N to view your agency's capital projects.



Project Accounting For Construction and Major Maintenance

Chapter 3 Pre-Planning



Project Accounting for Construction and Major Maintenance

Chapter 3 Pre-Planning

In Chapter Three, you will learn how to plan your project before entering it into the system.

Before you log into the system to create your project, take some time to plan it on paper. Ask yourself these questions:

- What type of project is it?
Is this a capital project, a federal grant, or a state or privately funded project?
You'll need this information for the project profile.
- What is the funding source?
Will the project use state funds, federal funds, private funds, or a combination?
This will be stored in the Person Responsible field of the Project Definition.
- Is there more than one funding source?
If the WBS elements are to be non-statistical you will need at least one WBS element for each funding source.
- What is the grant number or method of finance number?
This information will become part of the project definition.
- What descriptive information will be stored in the project definition?
If there is no grant number or MOF number, you'll need another identifying name for the project definition.
- Is there a Catalogue of Federal Domestic Assistance (CFDA) number?
If so, what is it?
This information will be stored in the applicant number field of the project definition.
- Who will ask for reports for this project? What information will they want to see?
You can set up WBS elements and WBS element hierarchies for ease of reporting.
- How will the costs need to be tracked?
There may be grant requirements to track administrative costs separately. For a construction project, you may want to track phases of the project separately. This can be done with WBS elements.
- How many WBS elements will be needed?
For a capital project, you will need at least one WBS element for each fund/funds center combination. You may need additional statistical



Project Accounting for Construction and Major Maintenance

Chapter 3 Pre-Planning

WBS elements for revenue and non-capitalized costs. You may wish to add additional WBS elements for ease in tracking costs or reporting.

- Will the WBS elements be statistical or non-statistical?

Planning Exercise

For each project, what is the minimum number of WBS elements that will be needed? Should they be statistical or non-statistical?

1. Project is a federal grant. All spending can be reported as a lump sum.
One WBS element, statistical
2. Project is a federal grant. Administration and program costs must be reported separately.
3. Project is a capital project. It is funded by the General Improvement Fund and agency will not use the project to track revenue. Funds will not be used for fixed assets or non-capitalized costs.
4. Project is a capital project. It is funded by General Improvement Fund and agency will not use the project to track revenue. Agency plans to use project funds to purchase additional fixed assets.
5. Project is a capital project. It is funded by General Improvement Funds and agency will not use project to track revenue. The project is a building and the agency wishes to track costs separately for
 - a. Foundation
 - b. Structure
 - c. Interior
6. Project is a capital project. It is funded by private funds and the agency wishes to use the project to track revenue. The agency also plans to purchase additional fixed assets with project funds.
7. Project is a capital project. It is funded by bond proceeds and private foundation funds (two separate fund/funds center combinations). The agency will use the project to track revenue and does not expect to purchase additional fixed assets.



Project Accounting For Construction and Major Maintenance

Chapter 4 Creating Master Data



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

In Chapter Four you will learn to create Project Definitions and WBS elements in AASIS for construction and major maintenance.

- Master data creation will include the project definition and WBS elements associated with the project.
- Transaction CJ01 (Create Project) is used for all master data entries for the project and its WBS elements up to the point where the project is saved. Once the project has been saved, Transaction CJ02 (Change Project) is used for all master data updates. Transaction CJ02 will be discussed further in Chapter 5.

Creating a Project (Transaction CJ01)

The menu path is: Accounting> Project System> Project> Special Maintenance Functions> Work Breakdown Structure (WBS)> Create.

CJ01 Create Project Initial Screen

Enter a project definition following the naming convention discussed on page 13. Click the selection icon to select a project profile.

- C Capital project profile
- D DFA disbursement projects
- F Federal project profile
- O Other project profile
- P Private foundation project profile
- S State project profile

Create Project: Initial Screen

The template box does not require any entries.

Click the project definition icon  to continue.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Project Definition Screen (Transaction CJ01)

The project definition screen appears. Enter a description of the project.

Create Project: Project Definition Screen

There are four tabs: Basic data, Control data, Administration, and Long txt. These tabs will be discussed in order.

Basic Data Tab

This tab will automatically be selected when you enter the Project Definition screen. A description of the fields on the Basic data tab follows.

1. System Status: This defaults to “CRTD” (created). System status will be explained in Chapter 5.
2. Project coding mask screen and Mask ID: These fields default from the project profile that you selected on the initial screen.
3. Person Responsible field: For federal grants, the person responsible field enables the selection of the grantor agency. If the project is non-federally funded, you can select private foundation, capital project, or other. For a capital project, type in 00000002 or select capital project from the list.
4. Applicant No field: For federal grants, this field stores the Catalogue of Federal Domestic Assistance (CFDA) number. If the project is not a federal grant, you’ll select a non-federal generic number. For a capital project, type in or select 99999, the non-federal generic number.

Basic Data Tab Fields

5. Business Area field: Enter the agency business area.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

6. Dates fields: these fields are optional. Any dates entered in these fields are for information purposes only and do not control activities in the project.
7. Functional Area field: Enter the agency functional area in all caps.

More Fields on Basic Data Tab

This completes the Basic data tab. Click the Control data tab to continue.

Control Data Tab

The information on the control data tab is populated from the project profile selected earlier.

Note the Statistical check box. This is the box that controls whether the WBS elements associated with this Project Definition will be statistical or non-statistical. A project profile of C will default to non-statistical (box will be unchecked) while any other profile will default to statistical (box will be checked.)

Control Data Tab



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Administration Tab

The information for the Administration tab will be populated with user id and creation dates when the project is saved.

Administration	
Created by	CSVOLLMAN
Created on	11/14/2005
Changed by	
Last Changed On	

Administration Tab

Long Text Tab

You can enter additional information about the project on the long text tab—for example, a description of the project.

Long Text	
Construction of Wildlife Trail at Cache River	

Long Text Tab

This completes the required information on the project definition screen.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

It is now time to add WBS elements. At this point, you should consider how many WBS elements you will need and whether they will be statistical or non-statistical.

WBS Element Rules for a Capital Project

1. Each fund/funds center combination must have a separate non-statistical WBS element for capitalized costs.
2. Each sub AuC will need a separate non-statistical WBS element for capitalized costs. (There will be more on sub AuCs in Chapter 5.)
3. Non-capitalized costs need a statistical WBS element.
4. If a WBS element is used to account for revenue, it can be either statistical or non-statistical. The WBS element used to account for revenues cannot be the same one used for capitalized costs, but it can be the same one used for non-capitalized costs.

If you need additional WBS elements later, you can add them using the CJ02 transaction (Change Project).

WBS Element Overview Screen (Transaction CJ01)

Click the WBS Element icon  to add WBS Elements.

The WBS Element Overview screen is displayed. There are five tabs: Basic Data, Dates, Assignments, Responsibilities, Control, and Total.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Basic Data Tab

This tab will be automatically selected when you enter the WBS Element Overview screen. A description of the fields on the Basic Data tab follows:

1. Level column: This refers to WBS element hierarchy. Level 1 is the default selection. A second project accounting course, *Project Accounting for Grants and Other Funds* explains WBS element hierarchy.
2. WBS element column: It is recommended but not required that the WBS element name contain the project definition name. You should name these for end-use convenience.
3. Description column: Enter a description of the WBS element.
4. Short ID column: This column will automatically be populated when you press Enter after entering the name of the WBS element.
5. Typ column: This stands for project type, which defaults from the project profile.
6. Pri column: This indicates priority. It is not used by AASIS.
7. Su column: This is for summarization, which gives the WBS element the ability to be summarized in the project reports. This is checked by default and can't be changed.
8. PE column: This indicates the WBS element as a planning element. The planning element boxes for each WBS element must be checked. Click the PE box to put a check mark in it.
9. Acct column: This allows actual and commitment postings for the WBS element. It is checked by default and can't be changed.

S.	L.	WBS element	Description	Short ID	Typ	Pri	Su	PE	Acct
1		c.0900.19000a	HGA0100 Capitalized Costs		C		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1		c.0900.19000b	NPT0104 Capitalized Costs		C		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

WBS Element Basic Data Tab

While still on the basic data tab, scroll right to view more columns.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

10. The Bill column is not used by AASIS.
11. System status column: Do not make an entry here. This will reflect the status of the WBS element after pressing Enter. (There will be more information on status in Chapter 5.)
12. The User Status column is not used by AASIS.

Project Accounting II Construction and Major Maintenance
Chapter 4 Creating Master Data

Create Project: WBS Element Overview

Proj. def. C.0900.19000 Construction of Wildlife Trail on Cache

Basic data Dates Assignments Responsibilities Control Total

S.	L.	WBS element	Short ID	Typ	Pri	Su	PE	Acct	Bill	System status	User Status
1		c.0900.19000a		C			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
1		c.0900.19000b		C			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
1		c.0900.19000c		C			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

The WBS Element Overview Screen with Additional Basic Data Tab Columns

Dates Tab

This tab is not used by AASIS. Click the Assignments tab.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Assignments Tab

All of the required fields on the assignment tab are copied from the project profile and the basic data tab. Exception: If you didn't enter the functional area on the project definition screen you must enter it here in all caps. Do not enter anything else on this tab. Click the Responsibilities tab to continue.

Project Accounting II - WBS Element Overview

Proj. def. C.0900.19000 Construction of Wildlife Trail on Cache

Basic data Dates Assignments Responsibilities Control Total

S	Lev	WBS element	CO...	Co...	Bu...	Plant	Location	F.. Functional Area	Profit Center	Curr...	Subproject
	1	C.0900.19000A	ARK	ARK	0900			US REC		USD	
	1	C.0900.19000B	ARK	ARK	0900			US REC		USD	
	1		ARK	ARK	0900			US		USD	

WBS Element Overview Screen with Assignments Tab Selected

Responsibilities Tab

1. The information on the first part of the responsibilities tab (Level, WBS element, person responsible, applicant) is populated from the project definition selections and the basic data tab of the WBS element overview. You can scroll right to view more columns.
2. Responsible cost center field: You may enter a cost center in this field if desired.
3. CA (Controlling Area) field: This field will be populated automatically if you enter a cost center. Do not make an entry in this field.
4. CA (the second one) and Req. cost center (Requesting cost center) fields are not used by AASIS. Do not make an entry in these fields.

Project Accounting II - WBS Element Overview

Proj. def. C.0900.19000 Construction of Wildlife Trail on Cache

Basic data Dates Assignments Responsibilities Control Total

S	Lev	WBS element	Person ...	Resp. persn	Applican...	Applicant	CA	Resp. cost	CA	Req. cost c.	Rq...
	1	C.0900.19000A	2	Capital Project	99999	Not a Fed		443616			
	1	C.0900.19000B	2	Capital Project	99999	Not a Fed		445226			
	1		2	Capital Project	99999	Not a Federal nt					
	1		2	Capital Project	99999	Not a Federal grant					

WBS Element Overview Screen with Responsibilities Tab Selected

This completes the entry for the responsibilities tab. Click the control tab to continue.

Control Tab



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Statistical check box: For capital projects, the check box will be blank (non statistical) by default. Checking the box will make the WBS element statistical. Check the box if the WBS element is for a non-capitalized cost, revenue, or fixed asset purchase.

Project Accounting II: Create Project: WBS Element Overview

Proj. def. C.0900.19000 Construction of Wildlife Trail on Cache

Basic data Dates Assignments Responsibilities Control Total

S	Lev	WBS element	Costi...	Overh...	Int. Prof.	Invest...	RA Key	Stat	Cctr posted	PlanInt	S...l...	Envi...
	1	C.0900.19000A						<input type="checkbox"/>				
	1	C.0900.19000B						<input type="checkbox"/>				

WBS Element Overview Screen with Control Tab Selected

Total Tab

The total tab summarizes the master data that have been entered for the WBS elements. All of the total tab fields populate from information entered on the other tabs or the project screen. No further entry is required


Project Accounting II: Create Project: WBS Element Overview

Proj. def. C.0900.19000 Construction of Wildlife Trail on Cache

Basic data Dates Assignments Responsibilities Control Total

S	Lev	WBS element	Description	Short ID	Typ	Pri	Su
	1	C.0900.19000A	HGA0100 Capitalized Costs	C.0900.19000A	C		
	1	C.0900.19000B	NPT0104 Capitalized Costs	C.0900.19000B	C		

WBS Element Overview Screen with Total Tab Selected

Now that the project and WBS elements are complete, click the save icon  to save the project.

AASIS returns a message that the project is being created.



Project Accounting II Construction and Major Maintenance

Chapter 4 Creating Master Data

Project Exercise

Department of Parks and Tourism is beginning several construction projects to establish fitness centers in small towns throughout Arkansas. In the assigned training client, create a project for the Department of Parks and Tourism (Business Area 0900).

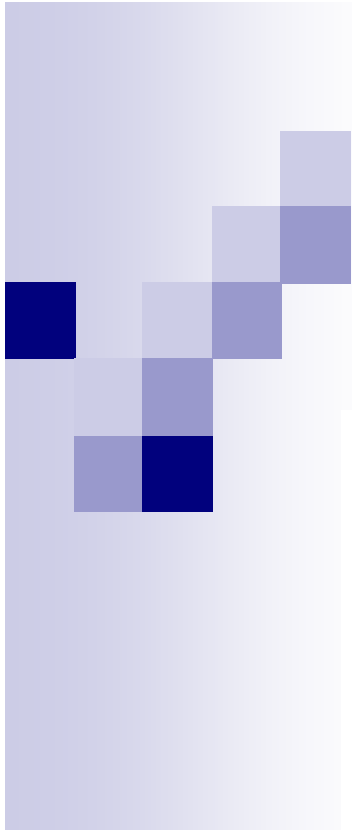
Your project will capture costs and revenues for the construction of a fitness center in your assigned town.

- The project will have capitalized and non-capitalized costs and revenue and will incur capitalized costs from two different funds—75% from NPT0104 and 25% from HGA0100. The construction is expected to be completed in this fiscal year. (Create four WBS elements: one for capitalized costs in fund 1, one for capitalized costs in fund 2 one for revenue and one for non-capitalized costs.)
- There is no method of finance number. Use the town name to name your project.
- The functional area is REC.

After creating your WBS elements, request a fund/funds center assignment from the instructor for your capitalized cost WBS elements.

You are assigned to the town that corresponds to your computer number. The towns are:

001 Hardy
002 Alma
003 Paris
004 Ola
005 Dierks
006 Stamps
007 Gould
008 Gurdon
009 Hope
010 Wynne
011 Weiner
012 Marion
013 Eudora



Project Accounting For Construction and Major Maintenance

Chapter 5 Project Status and Change



Project Accounting for Construction and Major Maintenance

Chapter 5 Project Status and Change

In Chapter Five, you will learn about status settings for Project Definitions and WBS elements and be able to use status control in projects. You will also practice the change transaction for Project Definitions and WBS elements.

Key Points

Status change lets you allow or prohibit postings of commitments and actual costs to a WBS element.

Project Status Management

Status management controls the allowable transaction postings to the WBS element.

There are five status classifications that can be set.

- **CRTD: Created**

This status is the default when the project is created.

Although you cannot post anything to a WBS element with the status of CRTD, you can enter a plan for it if a derivation rule has been entered.

- **REL: Released**

AASIS will allow commitment and actual postings to occur when the status is “released”.

- **TECO: Closed Technically**

AASIS will allow goods and services on existing purchase orders to be received and paid. No new commitments can be made.

- **CLSD: Closed**

No more transactions or commitments can be posted to a WBS element with closed status.

Note: in order to close a WBS element, the balance in the WBS element has to be zero.

- **LOCK: Locked**

This is another way to prevent postings. You can use lock to prevent postings when the WBS balance is not zero or you are not ready to close it.

Going Back to a Prior Status

Except in release status, you can go back to a prior status by canceling the current status. If the project is in closed status, you can go back to TECO status by choosing “Cancel close”. If the project is in TECO status, you can go back to REL status by selecting “Cancel close techn”.

It is not possible to go back to CRTD status after the project has been released.



Project Accounting for Construction and Major Maintenance

Chapter 5 Project Status and Change

Status Exercise

Practice using status control in the following exercise by choosing CRTD, REL, TECO, CLSD, or LOCK.

What project status would you choose?	Status
Default status at project creation	
You want to stop all spending and commitments; balance is zero	
You want to allow new commitments	
You want to be able to pay bills but not allow new purchases	
You want to stop all spending and commitments; balance is not zero	

Changing the Status

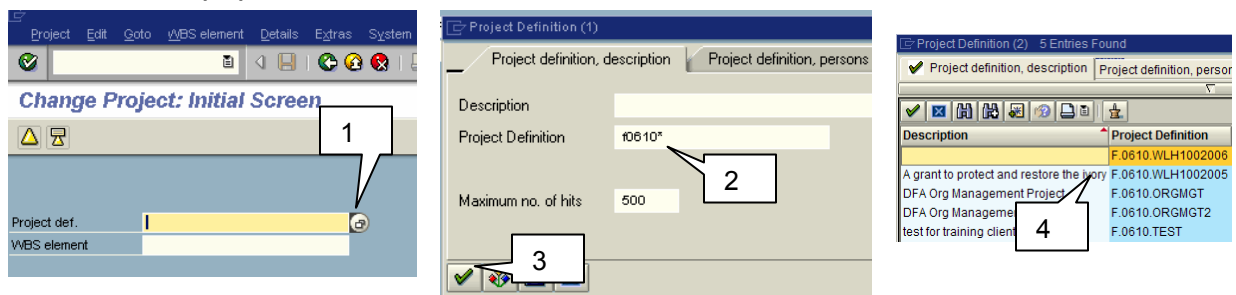
To make changes to a project that has already been created, use transaction CJ02.

The status can also be changed in CJ01 while the project is being created (before it is saved).

Change Project Initial Screen (Transaction CJ02)

The menu path is Accounting> Project System> Project> Special Maintenance Functions> Work Breakdown Structure (WBS)> Change

1. Search for the project by hitting the drop-down button in the project definition box.
2. Type in the key letter for the type of project (F, P, S, O, or C) followed by the business area code (no dot) and an asterisk.
3. Click the green check.
4. Select the project from the list and double-click. The project definition will be populated into the correct field.



Change Project Initial Screen--Finding and Selecting the Project

Click the project definition icon  to continue.

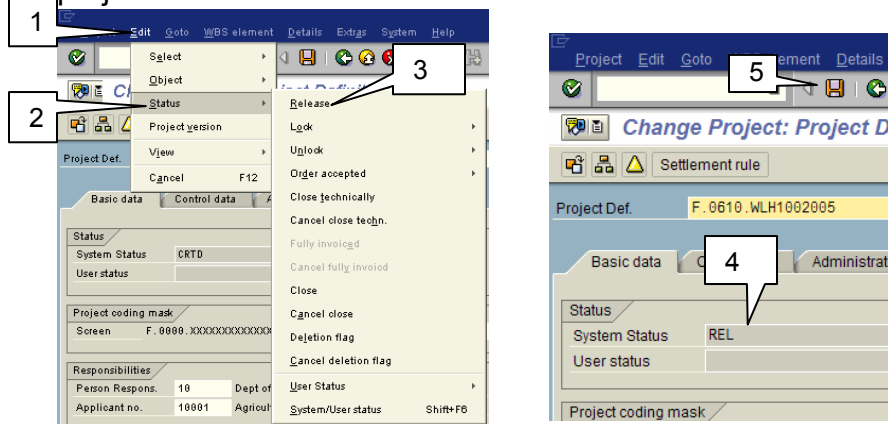


Project Accounting for Construction and Major Maintenance


Chapter 5 Project Status and Change

Changing the Status

1. Click Edit from the blue menu bar.
2. Click Status from the dropdown.
3. Choose the desired status. A system message will appear at the bottom of the screen informing you that the status was set.
4. The new status will appear in the system status box on the basic data screen.
5. Click the save icon. The new status does not take effect until the project is saved.

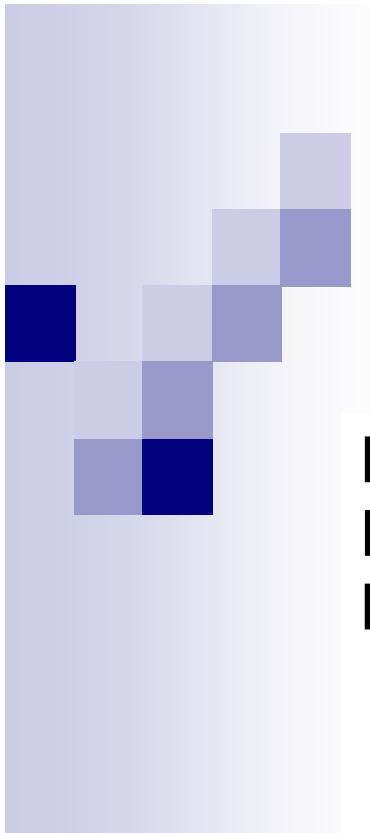


Project Definition Screen Status Change

Releasing the project will release all of the associated WBS elements. The status of each WBS element can be controlled individually. To change the status of WBS elements, click the icon  to display the WBS Element Overview screen. Select the WBS element to be changed. From the blue menu bar, select Edit>Status. Choose the desired status for the WBS element and save.

Status Change Exercise

Release all of the WBS elements for the project that you created.



Project Accounting For Construction and Major Maintenance

Chapter 6 Project Postings



Project Accounting for Construction and Major Maintenance

Chapter 6 Project Postings

In Chapter Six, you will learn how transactions are posted to capital projects.

Key Points

Agency users create postings by entering the WBS element in the appropriate field on the transaction.

The WBS elements used to capture costs to be settled must have a Funds Management assignment. All of the postings for the WBS element must go to a cost center that has the same fund/funds center assignment.

Agency users must request an FM assignment for a WBS element from DFA Office of Budget. The form is located on the DFA website.

Non-statistical WBS element Funds Management assignments override cost center Funds Management assignments on all transactions. Postings will be reflected within the cost center as statistical.

Non-statistical WBS elements cannot be used to purchase a fixed asset.

Financial Postings for Projects

Postings are made to WBS elements when the WBS element codes for the project are entered into purchase orders, invoice payments, revenue deposits, etc. Personnel costs can be charged to WBS elements by adding the WBS element code to the employee master data, or by entering the WBS element code directly on the timesheet.

Whether the postings are statistical or non-statistical depends on how the WBS elements have been designated in the master data.

The WBS elements created and assigned to the appropriate fund and funds center combination must be used in all financial transactions that are to be capitalized. To capture cost for a project, the appropriate WBS element is entered in the WBS element field of the transaction being recorded. The fund and funds center assignment of a WBS element overrides other fund and funds center information. Therefore, it is critical to use the WBS element with the same fund and funds center assignment as the cost center you want to use.

Please note: All corrections and /or reclassifications of activity recorded with WBS elements must include the appropriate WBS elements in the correction and/or reclassification. Failure to do so will result in incorrect information in the Project System.

- Purchasing transactions ME51N and ME21N: Purchase requisitions and purchase orders use the account assignment category P to enable the WBS element field on the assignment tab. The user enters the WBS element on the assignment tab. The purchase is counted as a commitment up until the point of goods receipt, when it is expensed.



Project Accounting for Construction and Major Maintenance

Chapter 6 Project Postings

Create Purchase Requisition

Document overview on | Hold | Personal setting

Req to PO | Source determination

Header

St...	Item A	I	Match	Short text	Quantity	Unit	C	Delivery date	Matl group
	10	P		10100034 Bird supplies	5	EA	D	09/30/2005	ANIMAL C

Item [10] 10100034, Bird supplies

Material data | Quantities/dates | Valuation | Account assignment | Source of supply | Sta

AccAssCat | Project | Distribution | Single account assignm... | CoCode Sta

G/L Account No. 5090025000
Business Area 0610
CO Area ARK
Cost Center 383201
WBS Element F.0610.TRAINF001ADMIN
Fund HSC6101
Functional Area ADMIN
Funds Center 272
Commitment item 502:00:02

WBS Element Entry on Purchase Requisition

- Direct invoice transaction FB60: In a direct invoice entry, there is a column for the WBS element. The user can enter the WBS element in this column for each line of the invoice. The expense will post to the WBS element at the time of invoice posting.

Enter Vendor Invoice: Company Code ARK

Tree on | Company Code | Hold | Simulate | Park | Editing options

Transactn Invoice | Bal. 0.00

Basic data | Payment | Details | Tax | Withholding tax | Notes

Vendor 100000077 | Sp. G/L | Reference PROJECT ACCT

Invoice date 09/12/2005
Posting Date 09/12/2005
Document type Vendor invoice
Cross-CC no.
Amount 600.75 | USD | Calculate tax
Text P1 (Accounts Payable S...
Paymt terms 15 Days net
Baseline date 09/12/2005

Vendor Address
Aunt Thelma's Feathere
85 Avian Way
BIRMINGHAM AL 35255
USA
888-665-0108-66
Bank account 6549875
Workers and Slackers Cr

St...	G/L acct	Short text	D/C	Amount in doc.curr.	Order	WBS element
	5090025000	Agri Hort W...	Debit	600.75		F.0610.TRAINF001ADMIN

WBS Element Entry on Direct Invoice



Project Accounting for Construction and Major Maintenance

Chapter 6 Project Postings

- Revenue receipt: The user enters the WBS element in the WBS element field in the cash journal transaction FBCJ. The revenue will post to the WBS element when the deposit is posted.

Business...	Net amount	Document...	T...	Internal do...	Base amount	C...	S...	Function...	CO...	Order	Cost Object	WBS Element
FEDERAL...	5,000.00	09/12/2005		9999999998	5,000.00			ADMN	ARK			F.0610.TRAINF001ADMIN
		09/12/2005										

WBS Element Entry on Cash Journal Receipts Tab

- Payroll: The WBS element can be entered in the cost distribution for the position organizational management master data (transaction PO13) or it can be entered on the timesheet (transaction CAT2). The timesheet entry will override the organizational management data in charging the cost. The WBS element will pick up the payroll expenses when payroll is posted.

Cost ctr	Order	WBS element	Pct	Name of aux. ac
383201		F.0610.TRAINF001ADMIN	20.00	Captures Admin
383201		F.0610.TRAINF001PRG	80.00	Captures Progra

WBS Element Entry for Payroll Cost Distribution



Project Accounting for Construction and Major Maintenance Chapter 6 Project Postings

Transaction Exercise

In the assigned training client, go to transaction FBV2 (menu path: Accounting> Financial Accounting> General Ledger> Document> Parked Document> FBV2 Change). Enter company code ARK, your assigned document, and the current fiscal year. Press the Enter key. Use the scroll bar to locate the WBS element field. Enter your WBS elements for this year's capitalized costs in the WBS element fields. Be sure that the WBS element's Funds Management assignment matches the Funds Management assignment for the cost center on the invoice.

Write in the GL account number here_____.

Write in the amount here _____.

Click the "save parked document" icon. The instructor will post the invoices.



Project Accounting For Construction and Major Maintenance

Chapter 7 Assets and Sub Assets



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

In Chapter Seven, you will learn how asset shells and WBS elements work together to account for assets and assets under construction. You will also learn to create master data asset shells for assets under construction. You will become more familiar with the concepts of capitalization and depreciation.

Key Points

An asset shell or sub asset shell must be set up for each asset under construction (AuC). This is the master record for the asset with no value.

At the end of the construction project or at the end of the fiscal year (whichever comes first) the WBS element costs will be settled to the AuC. This gives value to the AuC.

Another asset master record shell is set up for the asset after construction is complete. When the project is completed and settled to the AuC, the AuC's historical cost will be settled to this asset master record. This transfers the value and recognizes the fixed asset being placed in service. This is the value that will be depreciated over the life of the asset.

More on Capitalization

Generally, any cost that is incurred in the process of getting an asset placed in service is capitalized as part of the asset. A project may incur some costs that will be capitalized and some costs that will not be capitalized. See Chapter 2 more information on capitalization.

If an expense is incurred that should not be capitalized, the cost should be charged to a separate statistical WBS element that will not be settled to the AuC.

As noted earlier, assets purchased as part of the project are not capitalized to the AuC asset if they are separate, removable, and have a different useful life than the AuC asset. Separate asset shells will be created for these assets which will be depreciated separately.

Examples: Project funds are used to purchase a concrete mixer that will be used on the project construction. The concrete mixer will be used on other projects and it meets the asset cost threshold. It must be accounted for as a separate asset. The agency uses project funds to purchase a portable storage shed for the concrete mixer. The storage shed does not meet the asset cost threshold, so it will be expensed. Both the storage shed and the concrete mixer would be charged to a statistical WBS element.



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

Capitalization Exercise

Would you include these costs as part of the capitalized value of a building being constructed?

Item	Capitalized to AuC	Not Capitalized to AuC
Central air conditioning unit		
Portable exhaust fan		
Built-in cabinets		
Removable Office furniture		
Lawn mower		
Sprinkler system		
Copying machine		
Copies of construction contract		
Automobile for executive who inspects building		
Mileage reimbursement for executive for inspecting building		

Depreciation

The asset under construction is not depreciated. The annual costs of the asset construction are expensed under modified accrual accounting. They are reported as a balance sheet asset, not subject to depreciation under full accrual accounting. The asset itself begins depreciation under full accrual accounting when it is placed in service.

In AASIS, the depreciation is monthly, straight-line, over the expected useful life of the asset. For example, a computer costing \$3600 with a useful life of 3 years is depreciated at \$100 per month (\$3600/36 months).

Sub Assets

Sub assets are used when the construction costs to be settled will come from more than one fund/funds center or the construction project will cross state fiscal years.

Each fiscal year in which costs are incurred must have a separate sub asset per fund/funds center combination.

Example: Northwest Technical Institute has a capital project to construct a poultry processing training center. Three-fourths of the funds will come from the general improvement fund and one-fourth from the agency cash fund. The project was started in FY 2006 and is expected to be completed in early FY 2007. The agency sets up an asset under construction with three sub AuCs as follows:

Asset under construction: Poultry Processing GIF 2006 (The main AuC is attached to the main funding source for the first fiscal year.)



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

Sub AuC 1: Poultry Processing Cash 2006 (The first sub AuC is the secondary funding source for the first fiscal year.)

Sub AuC 2: Poultry Processing GIF 2007 (The second sub AuC is the main funding source for the next fiscal year)

Sub AuC 3: Poultry Processing Cash 2007 (The third sub AuC is the secondary funding source for the next fiscal year.)

To capture the costs for the AuC/sub AuCs, the agency sets up two non-statistical WBS elements:

C.0522.190052a received the fund/funds center assignment for the agency's general improvement funds. It will be settled to the main AuC at the end of the 2006 fiscal year and sub-AuC 2 at the completion of the project in FY 2007.

C.0522.190052b received the fund/funds center assignment for the agency's cash funds. It will be settled to Sub-AuC 1 at the end of the 2006 fiscal year and sub-AuC 3 at the completion of the project in FY 2007.

Sub AuC Exercise

For the following construction project, how many AuC /sub AuC shells should Agency A create?

Agency A is constructing an office building. It is using funds 701567 (cash) and KLM700 (general improvement). The construction will begin in December 2005 and is expected to be completed in July 2007.



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

Agency A will need the following:

- 1 AuC for main funding source for FY 2006 (December 2005 – June 2006)
- 1 sub AuC for secondary funding source FY 2006 (December 2005—June 2006)
- 1 sub AuC for main funding source fund for FY 2007 (July 2006—June 2007)
- 1 sub AuC for secondary funding source for FY 2007 (July 2006—June 2007)
- 1 sub AuC for main funding source for FY 2008 (July, 2007)
- 1 sub AuC for secondary funding source for FY 2008 (July 2007)

The total is one AuC and five subs.

Create an Asset Shell (Transaction AS01)

The menu path is Accounting> Financial Accounting> Fixed Assets> Asset> Create> AS01 Asset

1. In the Asset class field, enter 8000 for an asset under construction. Company Code is ARK and number of similar assets is 1. Press

Enter

Accounting > Financial Accounting > Fixed Assets > Asset > Create > AS01 Asset

Create Asset: Initial screen

Master data | Depreciation areas

Asset class: 8000

Company Code: ARK

Number of similar assets: 1

Create Asset Initial Screen

2. The General tab is displayed. Type a detailed description of the asset.
3. Enter the WBS element that will be settled to the asset on the next line. Asset main no. text field will be adopted from line 1 after you press Enter if no other entry is made.

Note: Asset main number text is the same for main asset and all subs. When you change it for one master record, it is changed for all.

Asset > Edit > Edit > Engagement > Settings > System > Tools

Create Asset: Master data

Asset values

Asset: INTERN-00001

Class: 8000

Cache River Nature Trail Construction

Asset Under Const

General | Time-dependent | Allocations | Origin | Deprec.

General data

Description: Cache River Nature Trail Construction

Asset main no. text: Cache River Nature Trail Construction

Acct determination: 399033

Posting information

Capitalized on:

First acquisition on:

Acquisition year: 899

Deactivation on:

Create Asset General Tab



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

- Click the Time dependent tab. Enter the cost center for the funding source of the asset and press Enter. Business Area, Fund, Functional Area, and Funds Center are populated from the Cost Center. If there is more than one funding source, use a cost center assigned to the main funding source. You'll create sub assets for secondary funding sources. Verify that the fund and funds center match the assignment of the WBS element that will be settled to this AuC.

Asset: INTERN-00001 0 Cache River Nature Trail Construction
Class: 8000 Asset Under Construct Company Code: ARK

General Time-dependent Allocations Origin Deprec. areas

Interval from 01/01/1900 to 12/31/9999

Business Area: 0900 DEPT OF PARKS AND TOURISM
Cost Center: 443616
Room:
Fund: HSA0100
Functional Area: REC Recreation/Humanities
Funds Center: 499A PT-Admin Div

Create Asset Time-Dependent Tab

- Click the Allocations tab. Enter 800000 in the class code field for an asset under construction.

General Time-dependent Allocations

Allocations

Status:
Acquisition Code:
Class Code: 800000

Create Asset Allocations Tab

- There is no entry on the origin tab for an asset under construction. Click the Depreciation Tab to view. Area 01 depreciation is for modified accrual and area 20 is for full accrual.
- The number 1 in the useful life in Area 01 indicates that the costs will be expensed in the year they are incurred for modified accrual accounting. Useful life for Area 20 is not required for AuC since AuCs are not depreciated for full accrual accounting. Leave this field blank.
- Click save. AASIS will return a message with the asset number.

Asset: INTERN-00001 0 Cache River Nature Trail Construction
Class: 8000 Asset Under Construct Company Code: ARK

General Time-dependent Allocations Origin Deprec. areas

Valuation

Deact	A.	Depreciation area	Depky	Usfl life	Per	O dep. start
<input type="checkbox"/>	01	Modified Book	ZG34	1		
<input type="checkbox"/>	20	Full Cost	0000			

Create Asset Deprec. Areas Tab



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

Creating Sub Asset Shells (Transaction AS11)

The menu path is Accounting> Financial Accounting> Fixed Assets> Asset> Create> Sub number> AS11 Asset.

1. Enter the number for the asset under construction in the asset field
2. If more than one sub asset is needed, you can enter the number (how many) in the number of similar sub numbers field. This will create the asset shells and you will only have to enter changes.
3. Click Master data or press Enter to continue.

Asset: 800000003
Company Code: ARK
Number of similar subnumbers: 3
☐ Post-capitalizati

Create Sub Asset Initial Screen

4. The information on the sub asset tabs is populated from the main asset. Scroll through each tab to verify that the assignments are correct. If the number of similar assets is one, change cost center (if necessary) while in AS11. Remove fund, functional area and funds center so that the new assignment will be derived.

Asset: 800000003 1
Class: 8000
Asset Under Constrct: Cache River Nature Trail Construction
Company Code: ARK
Description: Cache River Nature Trail Construction
Asset main no. text: Cache River Nature Trail Construction
Acct determination: 199110 Assets Under Construction

Business Area: 0900 DEPT OF PARKS AND TOURISM
Cost Center: 443616
Room: HG0100
Fund: REC PT-Ops
Functional Area: 499A Recreation/Humanities
Funds Center: PT-Admin Div

Status: Assets Under Construction
Acquisition Code: 800000
Class Code: 800000

Deact	A	Depreciation area	DepKy	Ustl life	Per	O dep. start
<input type="checkbox"/>	91	Modified Book	ZG34	1	0	
<input type="checkbox"/>	20	Full Cost	0000	0	0	

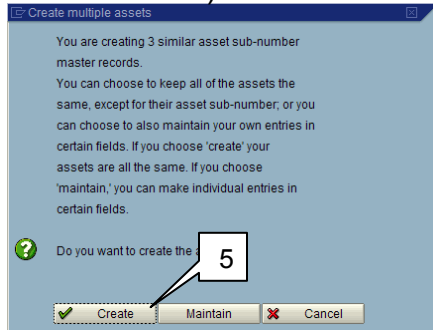
Create Sub Asset Master Data



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

5. Save the sub asset. A pop-up box will appear if the number of similar assets is greater than one. Select Create. This will create the sub assets with the same data as the asset. (You'll be able to change them later.)



Asset Sub-Number Pop-Up

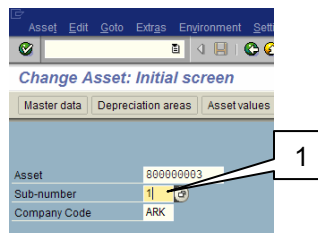
6. AASIS returns a message that the sub assets have been created.

Changing Sub Asset Shells (Transaction AS02)

The menu path is Accounting> Financial Accounting> Fixed Assets> Asset> Change> AS02 Asset.

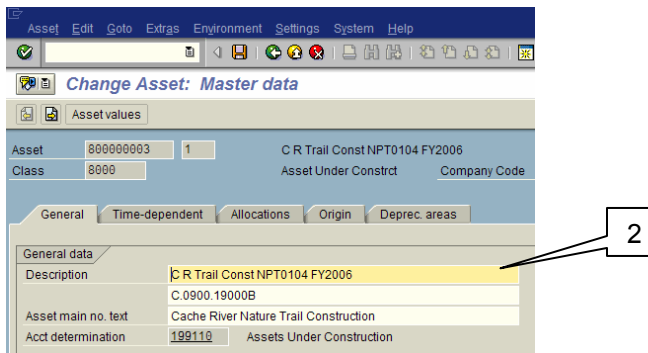
Each of the sub assets will now have to be changed individually for the alternate cost centers for the funding source change.

1. Enter the asset number and enter the sub number that you want to edit. Press Enter or click the Master data button to continue.



Change Asset Initial Screen

2. On the General tab, change the description if desired and enter the correct WBS element number for the funding source change.



Change Asset General Tab



Project Accounting for Construction and Major Maintenance

Chapter 7 Assets and Sub Assets

- Click the Time-dependent tab and delete the information for cost center, fund, and funds center. Enter the new cost center, fund, and funds center, making sure that they match the FM assignment of the WBS element.

Note: The business area, fund, functional area and funds center fields must be blank in order to be re-derived from the new cost center.

Change Asset Time-Dependent Tab

- Click Save and click Yes when the box pops up. AASIS will return a message that the sub asset was changed.

Overwrite Pop-Up

Repeat this process as many times as necessary for each sub asset. View the sub assets again and make sure that the cost center, fund and funds center assignments are correct and match the WBS elements.

AuC Creation Exercise

Create an asset under construction with one sub asset for your project. The main asset should use the primary funding source cost center and the sub asset should use the secondary funding source cost center.



Project Accounting For Construction and Major Maintenance

Chapter 8 Settlement



Project Accounting for Construction and Major Maintenance

Chapter 8 Settlement

In Chapter Eight, you will learn when and how to settle costs of assets under construction and major maintenance projects.

When to Settle

WBS elements are settled to the asset under construction at the end of the project or at the end of the fiscal year, whichever comes first. The reason for this is that construction costs have to be accounted for in each fiscal year's financial statements. Under modified accrual accounting, construction costs are expensed in the year incurred.

The asset under construction and all its sub assets will be settled to a fixed asset when the construction is complete and the asset is placed in service. The reason for this is that under full accrual accounting, the asset must be valued at cost and depreciated over its useful life.

What to Settle

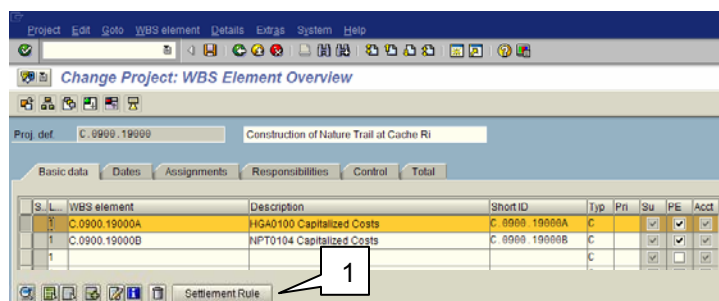
Non-statistical WBS elements containing capitalized costs are settled to the fixed asset under construction or sub asset under construction. The asset under construction and sub assets under construction are settled to the asset and sub assets at completion. As discussed previously, the settlement does not include revenues or non-capitalized costs.

It is imperative that the fund and funds center on both the asset under construction shell and the non-statistical WBS element are the same.

Create a Settlement Rule

It will first be necessary to create settlement rules in the WBS elements to be settled. This can be done after the asset under construction shell is created—you'll need the asset number to create the settlement rule. Create the settlement rule either during the creation of the WBS elements (using transaction CJ01) or at any time after the WBS elements are created (using transaction CJ02). Click the icon to display the WBS element overview screen.

1. Select the WBS element and click the Settlement Rule button.



Change Project WBS Element Overview Screen



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Enter or use the drop-down on each column to select the following information:

2. CAT—select FXA.
3. Settlement Receivers—enter the number of the AuC or sub AuC that will receive the costs.
4. Set—select FUL.
5. From/To period/fiscal year—enter the dates for the time periods and fiscal year for which the rule is to be applied.

Cat	Settlement Receiver	Receiver-short text	%	Amount	A.	Set.	No.	St.	Fro...	From...	To p...	To fis...
FXA	800000003-0					FUL			1	2006	12	2006

Maintain Settlement Rule for WBS Element

6. Press Enter to populate the other fields.
7. Press the Back button to return to the WBS element screen.

Cat	Settlement Receiver	Receiver-short text	%	Amount	A.	Set.	No.	St.	Fro...	From...	To p...	To fis...
FXA	800000003-0	Cache River Nature Trail...	100.00			FUL	1		1	2006	12	2006

Settlement Rule Screen as Populated

Select the next WBS element to be settled and complete steps 2 through 7 to set up the settlement rule for it. Save the project when you are finished with settlement rules. AASIS will return a message that the project is being changed.



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Viewing the Costs to Be Settled

View the costs to be settled to the WBS element in the Line Items for Projects report (transaction CJI3). This report is discussed in detail on page 86.

Doc. Date	OTY	Object	Cost Elem	Value COCur	COCr	Value TranCur	TCur
08/17/2005	W	C.0900.190000A	5060002000	10,000.00	USD	10,000.00	USD
08/17/2005	W	C.0900.190000B	5060002000	5,000.00	USD	5,000.00	USD
				15,000.00	USD	15,000.00	USD

CJI3—Actual Cost Line Items for Projects

This project line item report selected for the WBS element for the fiscal year shows one item of \$10,000 to be settled to the AuC and one item of \$5,000 to be settled to the sub AuC.

Viewing the Asset under Construction Values before Settlement

1. View the asset using transaction AS03. Enter the asset and sub numbers and click the Asset values button.

Asset: 8000000003
Sub-number: 1
Company Code: 1

Display Asset Initial Screen

2. Click the posted values tab.
3. Toggle between Depreciation Area 01 Modified Accrual and Area 20 Full Accrual in the navigation bar.
4. Note that the asset shows no value in either area. This is correct because no costs have yet been settled.

Asset Explorer

Asset: 8000000003
Company Code: 8000000003
Fiscal year: 2006

Depreciation Areas:

- 01 Modified Accrual
- 20 Full Accrual

Posted values

Posted dep. values	Modified Accrual	Depreciation Area	GASB34	AASIS
APC transactions				
Acquisition value				
Ordinary deprec.				
Unplanned deprec.				
Write-up				

Posted Values for Asset



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Viewing the Trial Balance (Y_DEV_80000025) before Settlement

A view of the trial balance for one of the funds shows the expense item but no asset values.

	Debit	Credit	Balance
2110001000 Vendor AP	0	(10,000.00)	(10,000.00)
* Accounts Payable	0.00	(10,000.00)	(10,000.00)
5060002000 Eng & Architect Fees	10,000.00	0	10,000.00
* Professional Services & Fees	10,000.00	0	10,000.00
** BALANCE	10,000.00	(10,000.00)	0.00

Trial Balance before Settlement to AuC

Settling the Costs (Transaction CJ88)

The menu path is Logistics> Project System> Financials> Period End Closing> Single Functions> Settlement> CJ88 Individual Processing.

1. Enter the project definition or WBS element to be settled. If all project WBS elements contain capitalized costs to be settled, you can select by project. Otherwise, select by WBS element.
2. Enter the settlement period (12 if settling at fiscal year end) and year.
3. Keep the test run box checked to make sure there are no errors before performing the actual settlement.
4. Check the Detail List box to view the details of the settlement.
5. Click the execute icon.

Actual Settlement: Project/WBS Element/Network

Project: C.0900.19000

or WBS Element

or Network

☐ With hierarchy

☐ With orders

Parameters

Settlement period: 2

Fiscal Year: 2006

Processing type: Automatic

Posting period

Asset value date

Processing Options

☒ Test Run

☒ Detail List

☐ Check trans. data

Layouts

CJ88 Test Selections to Settle WBS Element



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

6. An information screen will display.
7. If there are errors, the number will be displayed here. There will be more on possible error messages in Chapter 9.
8. Click the Detail Lists button to view the detailed information of the settled values.

Settlement executed (Test Run)

Result

Processing completed with no errors

Processing Category

Settlement executed	2	✓
No change	0	✓
Not relevant	0	✓
Inappropriate status	0	✓
Error	0	✗
Objects Selected	2	✗

CJ88 Test Run Results

9. If the test run was successful, click the back button to go back to the selection screen and de-select test run.
10. Click the execute icon.

Actual Settlement

Project or WBS Element or Network: C.0900.19000

Parameters:

Settlement period	2	Posting period	
Fiscal Year	2006	Asset value date	
Processing type	Automatic		

Processing Options:

<input type="checkbox"/> Test Run	
<input checked="" type="checkbox"/> Detail List	
<input type="checkbox"/> Check trans. data	

CJ88 Selections to Settle WBS Element

11. The results display again, this time saying “settlement executed”.

Settlement executed

Result

Processing completed with no errors

Processing Category

Settlement executed	2	✓
No change	0	✓
Not relevant	0	✓
Inappropriate status	0	✓
Error	0	✗
Objects Selected	2	✗

Selection

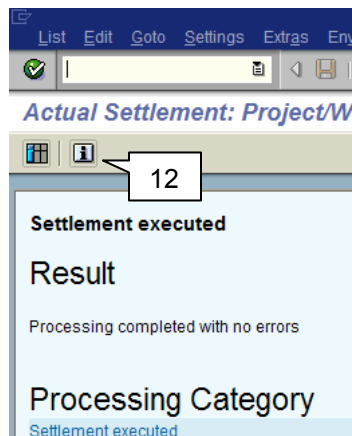
Project definition	C.0900.19000	Construct
Period	002	
Posting period	002	
Fiscal Year	2006	
Processing type	1	Automatic
Posting Date	08/31/2005	
Controlling Area	APK	State of A
Currency	USD	United S
Value date	08/31/2005	

CJ88 Settlement Results



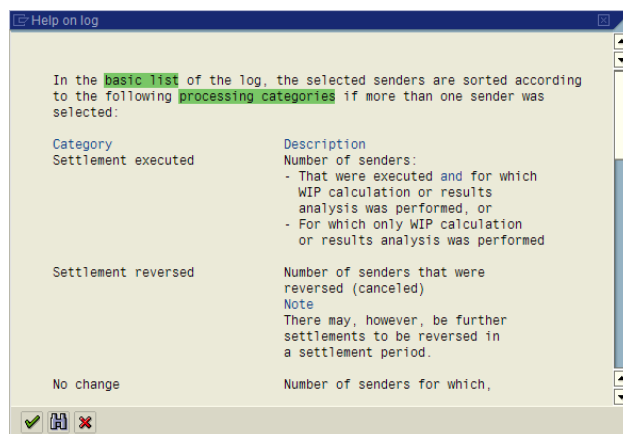
Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

12. Click the help on log icon to view detail of settlement.



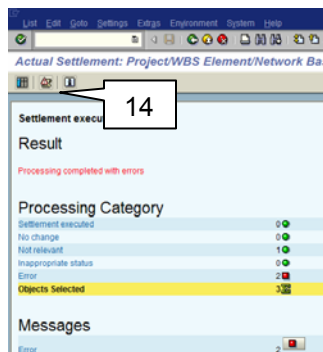
Help on Log Icon

13. Details are displayed. Use the scroll bar to view more detail.



Settlement Detail

14. If there are errors or warnings, click the messages icon for more information. (Error messages are discussed in Chapter 9.)

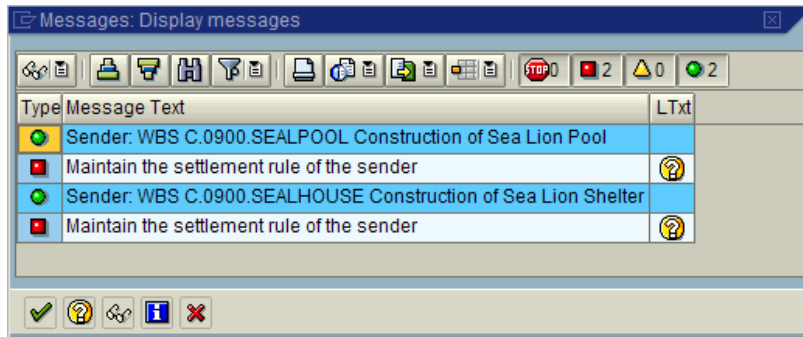


Settlement Messages



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

15. Messages are displayed.



Message Display

Viewing the Settlement

Execute the project line items (CJI3) again to view the effect of the settlement on the WBS elements.

Display Actual Cost Line Items for Projects

Doc. Date	OTy	Object	Cost Elem.	Cost element name	z	Value COCurr	COCr	z	Value TranCurr	TCurr
08/17/2005	W...	C.0900.19000A	5060002000	Eng & Architect Fees		10,000.00	USD		10,000.00	USD
08/17/2005	W...	C.0900.19000A	5060009099	NBR COSET PRSER&F...		10,000.00	USD		10,000.00	USD
		C.0900.19000A				0.00	USD		0.00	USD
08/17/2005	W...	C.0900.19000B	5060002000	Eng & Architect Fees		5,000.00	USD		5,000.00	USD
08/17/2005	W...	C.0900.19000B	5060009099	NBR COSET PRSER&F...		5,000.00	USD		5,000.00	USD
		C.0900.19000B				0.00	USD		0.00	USD
						0.00	USD		0.00	USD

CJI3 Line Item Report for WBS Element after Settlement

Note the credits to the non-budget relevant cost elements, giving each WBS element a balance of zero.

Execute the Asset display transaction (AS03) to view the effect of the settlement on the assets.

Asset Explorer

Planned values	Posted values	Comparisons	Parameters
Posted dep. values Modified Accrual Depreciation Area G			
Fiscal year start	Change	Posted values	Crry
10,000.00		10,000.00	USD
Acquisition value		10,000.00	USD
Ordinary deprec.			USD
Unplanned deprec.			USD
Write-up			USD
Depreciation posted/planned			
Perf	Status	z	Ord. dep. z Unplanned deprec. z Reserves z Interest z Reval. dep. Crry
1	Planned	0.00	0.00 0.00 0.00 0.00 0.00 USD
2	Planned	10,000.00	0.00 0.00 0.00 0.00 0.00 USD

Asset Display after Settlement

Asset Explorer

Planned values	Posted values	Comparisons	Parameters
Posted dep. values Modified Accrual Depreciation Area G			
Fiscal year start	Change	Posted values	Crry
5,000.00		5,000.00	USD
Acquisition value		5,000.00	USD
Ordinary deprec.			USD
Unplanned deprec.			USD
Write-up			USD
Depreciation posted/planned			
Perf	Status	z	Ord. dep. z Unplanned deprec. z Reserves z Interest z Reval. dep. Crry
1	Planned	0.00	0.00 0.00 0.00 0.00 0.00 USD
2	Planned	5,000.00	0.00 0.00 0.00 0.00 0.00 USD

Both the asset and the sub asset received value from the settlement.

View the trial balance for one of the funds to view the combined effect of the settlement on the accounts.



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Trial Balance

Variation: Characteristics
 Business Area
 Period
 Fund

Variation: Period
 * ZFIZ-TRLBAL Selection 0004
 000 BF
 001 JUL
 002 AUG

Agency: *
 Fund: HGA0100
 Period: 2

	Debit	Credit	Balance
1991100000 AUC (Modified)	10,000.00	0	10,000.00
* Modified Accrual Fixed Assets	10,000.00	0	10,000.00
2110001000 Vendor AP	0	(10,000.00)	(10,000.00)
* Accounts Payable	0.00	(10,000.00)	(10,000.00)
5060002000 Eng & Architect Fees	10,000.00	0	10,000.00
5060009000 NBR COSET PRSER&FEE	0	(10,000.00)	(10,000.00)
* Professional Services & Fees	10,000.00	(10,000.00)	0.00
** BALANCE	20,000.00	(20,000.00)	0.00

Trial Balance after Settlement

The non-budget relevant account for professional services and fees was credited and the AuC was debited.

Reversal of Settlement of WBS Elements

It is possible to reverse the settlement. Use transaction CJ88.

1. Enter the Project Definition or WBS element that you wish to reverse.
2. Enter the settlement period and fiscal year.
3. Select Test Run to check for errors.
4. Click settlement from the blue menu bar and select reverse from the drop down menu.
5. The next screen shows the results.
6. If there were no errors, use the back button to return to the previous screen.

Settlement Edit Goto

Execute F8
 Reverse
 Exit Shift+F3

Settlement Edit Goto Extras Environment System Help

Actual Settlement: Project/WBS Element/Network

Project C.0900.DOGHOUSE
 or
 WBS Element
 or
 Network

☐ With hierarchy
☐ With orders

Parameters
 Settlement period 5
 Fiscal Year 2006
 Processing type Automatic
 Posting period
 Asset value date

Processing Options
☒ Test Run
☐ Detail List
☐ Check trans. data

Settlement Reversal (Test Run)

List Edit Goto Settings Extras Environment System Help

Actual Settlement: Project/WBS Element/Network Basic list

Settlement reversed (Test Run)

Result

Processing completed with no errors

Processing Category

Settlement reversed	2
No change	0
Not relevant	0
Inappropriate status	0
Error	0
Objects Selected	2

Selection

Project definition	C.0900.DOGHOUSE	Mascot Home
Period	005	
Posting period	005	
Fiscal Year	2006	
Processing type	1	Automatic
Controlling Area	ARK	State of Arkansas
Currency	USD	United States Dollar
Value date	11/30/2005	



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

7. Deselect test run and re-run the transaction.

Settlement Edit Goto

Execute F8

Reverse

Exit Shift+F3

Actual Settlement: Project/WBS Element/Network

Project C.0900.DOGHOUSE

or

WBS Element

or

Network

☐ With hierarchy

☐ With orders

Parameters

Settlement period 5 Posting period

Fiscal Year 2006 Asset value date

Processing type Automatic

Processing Options

☐ Test Run

☐ Detail List

☐ Check trans. data

Layouts

7

Settlement reversed

Result

Processing completed with no errors

Processing Category

Settlement reversed	2	✓
No change	0	✓
Not relevant	0	✓
Inappropriate status	0	✓
Error	0	✗
Objects Selected	2	✗

Selection

Project definition	C.0900.DOGHOUSE	Mascot Home
Period	005	
Posting period	005	
Fiscal Year	2006	
Processing type	1	Automatic
Controlling Area	ARK	State of Arkansas
Currency	USD	United States Dollar
Value date	11/30/2005	

Settlement Reversed Again with Test Run Deselected



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

WBS Settlement Exercise

View the pre-settlement CJI3, AS03, and Trial Balance for your assigned projects, AuCs and Funds. Use transaction CJ88 in test mode. Settle your WBS elements to the appropriate AuC or sub-AuC. Discuss any error messages with your instructor. If there are no errors, de-select test mode and run the transaction. View the reports again after the settlement.

Final Settlement—AuC to Asset

When the construction project is completed, the asset/sub assets under construction are settled to an asset (and sub assets if needed).

Create the Asset Shell (Transaction AS01)

1. Select the appropriate asset class code. Press the Enter key or click the Master data button.

Asset class: 1100
Company Code: ARK
Number of similar assets: 1

Class	Asset class description
1000	Land
1010	Land Non Budget Relevant
1100	Land Improvements
1110	Land Improvements NON BUDGET RELEVANT
1200	Buildings
1210	Buildings NON BUDGET RELEVANT
1300	Leashold Improvement
1310	Leashold Improvement NON BUDGET RELEVANT
1400	Easements

Create Asset Initial Screen

2. Enter a detailed description of the asset. Press Enter. The Asset main no text field will populate from the description. Click the Time-dependent tab.

Asset: INTERN-00001 0
Class: 1100
Nature Trail at Cache River Wildlife Refuge
Land Improv
Company Code: ARK

General | Time-dependent | Allocations | Origin | Insurance | Deprec. areas

General data
Description: Nature Trail at Cache River Wildlife Refuge
Asset main no. text: Nature Trail at Cache River Wildlife Refuge
Acct determination: 199020 Land Improvements
Inventory number:
Quantity:

Create Asset Master Data General Tab



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

3. Enter the cost center associated with the fund for the asset. The business area, fund, funds center, and functional area will be populated from the cost center. Note: The asset and the AuC being settled must have the same cost center to avoid creating due to/due from balances in the funds. Create sub-assets for additional funding sources.

Asset: INTERN-00001 0 Nature Trail at Cache River Wildlife Refuge
Class: 1100 Land Improv Company Code: ARK

General Time-dependent Allocations Origin Insurance Deprec areas

Interval from 01/01/1900 to 12/31/9999

Business Area: 8996
Cost Center: 445811
Room:
Fund: NPT9154 PT-Sweep
Functional Area: REC Recreation/Humanities
Funds Center: 998 Parks Treas Paying

Create Asset Master Data Time Dependent Tab

4. Click the Allocations tab. Select the appropriate class code from the drop down. The number displayed next to the text is the suggested useful life of the asset.

Asset: INTERN-00001 0 Nature Trail at Cache River Wildlife Refuge
Class: 1100 Land Improv Company Code: ARK

General Time-dependent Allocations Origin Insurance Deprec areas

Allocations

Status:
Acquisition Code:
Class Code: 110002 20 - TRAILS (All types)

Create Asset Master Data Allocations Tab

5. Click the Deprec areas tab. Enter the useful life associated with the class code in the Area 20 Usfl life field. DFA policy requires that the life entered does not differ from this by more than one year. Area 20 depreciation is full accrual (straight-line, monthly in AASIS).
6. Click the Save button and AASIS will return a message with the number of the asset that has been created.

Asset: INTERN-00001 0 Nature Trail at Cache River Wildlife Refuge
Class: 1100 Land Improv Company Code: ARK

General Time-dependent Allocations Origin Insurance Deprec areas

Valuation

Deact	A	Depreciation area	DepKy	Usfl life	Per	O dep. start
<input type="checkbox"/>	01	Modified Book	Z634	1	0	
<input type="checkbox"/>	20	Full Cost	LINR	20		

Create Asset Master Data Deprec Areas Tab



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Enter the Settlement Rules (Transaction AIAB)

The menu path is Accounting> Financial Accounting> Fixed Assets> Posting> Capitalize Asset u Construction> AIAB Distribute.

1. Enter the AuC number (and sub number if necessary) in the asset field on the initial screen. Click the Execute button.

The screenshot shows the 'Settlement AuC: Initial screen' window. It has a menu bar with 'Program', 'Edit', 'Environment', 'System', and 'Help'. Below the menu bar is a toolbar. The main area contains fields for 'Company Code' (ARK), 'Asset' (800000003), and 'Sub-number' (0). There is a callout box with the number '1' pointing to the 'Asset' field. At the bottom, there are 'Settings' for 'Layoff' (10AP) and 'ASST area' (1).

Settlement AuC Initial Screen

2. Select the Costs that you want to settle by clicking the gray box in front of the row. Hold down the control key to select multiple rows if needed.
3. Click the Enter distribution rules button.

The screenshot shows the 'Settlement AuC: Line Item list' window. It has a menu bar with 'List', 'Edit', 'Goto', 'Settings', 'Environment', 'System', and 'Help'. Below the menu bar is a toolbar. The main area contains fields for 'Company code' (ARK), 'Asset' (800000003), and 'Sub-number' (0). Below these fields is a table with columns: 'Stat', 'Assignment', 'DocumentNo', 'Doc.Date', 'TTY', 'AsstVal date', and 'Amount'. There is a callout box with the number '2' pointing to the 'Stat' column and a callout box with the number '3' pointing to the 'Enter' button in the toolbar.

Stat	Assignment	DocumentNo	Doc.Date	TTY	AsstVal date	Amount
C.0900.19000A	1000001	08/17/2005	115	08/31/2005	10,000.00	
					=	10,000.00

Settlement AuC Line Item List Screen

4. Cat--Enter FXA.
5. Settlement receiver—Enter the asset that will receive the costs.
6. %--Enter 100 to settle all of the costs from the AuC.
7. Click the Back button.

The screenshot shows the 'Settlement Rule: Overview' window. It has a menu bar with 'Settlement rule', 'Edit', 'Goto', 'System', and 'Help'. Below the menu bar is a toolbar. The main area contains fields for 'Asset' (800000003), 'Sub-number' (0), and 'Nature Trail Construction'. Below these fields is a table with columns: 'Cat', 'Settlement Receiver', 'Receiver-short text', '%', 'Equivalence no', 'Amount', 'A.No', 'St...', 'Fro...', 'From...', 'To p...', and 'To fis...'. There is a callout box with the number '4' pointing to the 'Cat' column, a callout box with the number '5' pointing to the 'Settlement Receiver' column, a callout box with the number '6' pointing to the '%' column, and a callout box with the number '7' pointing to the 'Back' button in the toolbar.

Cat	Settlement Receiver	Receiver-short text	%	Equivalence no	Amount	A.No	St...	Fro...	From...	To p...	To fis...
FXA	110000000-0		100								

Settlement Rule



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

8. Status indicators turn green.
9. Click the Settlement button
10. Click Yes when the Post settlement box pops up

Settlement AuC: Line item list

Company code: ARK
Asset: 800000003
Sub-number: 0

Cache River Nature Trail Construction

Status	DRG	Assignment	DocumentNo	Doc.Date	ITy	Asst.val.dt	Amount
	1	C.0900.19000A	1000001	08/17/2005	115	08/31/2005	10,000.00
							= 10,000.00

AuC Settlement

Post settlement

Data will be lost.

Save changes to distribution rules?

Yes No

11. Change the posting date to the last day of the month. **This must be done.**
12. Check the Test run and Detail list boxes and click Execute.

AuC Settlement: Initial Screen

Execute Line Items

Company code: ARK
Asset: 800000003
Sub-number: 0

Date specifications

Document Date: 08/12/2005
Asset val. date: 08/31/2005
Posting Date: 08/31/2005
Period: 2

Additional specifications

Text:
Document type:
Assignment:
Reference:

Processing options

☒ Test Run
☒ Detail List

AuC Settlement Test Run

13. The trial posting is displayed. If there are no errors, click the Back button and de-select Test run.

AuC Settlement: Initial Screen

Company code: ARK
Asset: 800000003
Sub-number: 0

Cache River Nature Trail Construction

Period: 02
Fiscal year: 2006
Doc.type: AA

Posting date: 08/31/2005
Document date: 08/17/2005
Val. date: 08/31/2005

Acc. Assignment Cat.	Settlement Receiver	T.	Amount posted	Crcy
Asset	110000000 0 Cache River Nature Trail	346	10,000.00	USD
			=	10,000.00 USD
Asset	110000000 0 Cache River Nature Trail	**	10,000.00	USD
		***	10,000.00	USD

AuC Settlement Test Run Line Items



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

The settlement is displayed. Repeat this process for each sub asset.

Acc. Assignment Cat.	Settlement Receiver	T	Σ	Amount posted	Crcy
Asset	110000000 0 Nature Trail at Cache River Wildlife Refu	345		10,000.00	USD
Asset	110000000 0 Nature Trail at Cache River Wildlife Refu	*		10,000.00	USD
Asset		**		10,000.00	USD
Asset		***		10,000.00	USD

AuC Settlement Line Items

After settlement, view the asset values using transaction AS03

	Fiscal year start	Change	Posted values	Crcy
APC transactions				USD
Acquisition value				USD
Ordinary deprec.				USD
Unplanned deprec.				USD
Write-up				USD

	Fiscal year start	Change	Posted values	Crcy
APC transactions				USD
Acquisition value				USD
Ordinary deprec.				USD
Unplanned deprec.				USD
Write-up				USD

Before

	Fiscal year start	Change	Posted values	Crcy
APC transactions				USD
Acquisition value				USD
Ordinary deprec.				USD
Unplanned deprec.				USD
Write-up				USD

	Fiscal year start	Change	Posted values	Crcy
APC transactions				USD
Acquisition value				USD
Ordinary deprec.				USD
Unplanned deprec.				USD
Write-up				USD

After

Asset Values after Settlement

View the Trial Balance after settlement.

	Debit	Credit	Balance
1990110000 Land Improve (Mod)	10,000.00	0	10,000.00
1991100000 AUC (Modified)	10,000.00	(10,000.00)	0.00
* Modified Accrual Fixed Assets	20,000.00	(10,000.00)	10,000.00
2110001000 Vendor AP	0	(10,000.00)	(10,000.00)
* Accounts Payable	0.00	(10,000.00)	(10,000.00)
5060002000 Eng & Architect Fees	10,000.00	0	10,000.00
5060009000 NBR COSET PRSER&FEE	0	(10,000.00)	(10,000.00)
* Professional Services & Fees	10,000.00	(10,000.00)	0.00
** RAI ANCF	30,000.00	(30,000.00)	0.00

Trial Balance after Settlement



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Asset Settlement Exercise

Create an appropriate asset and sub asset if needed for your completed construction project. Follow the steps necessary to settle your asset/sub asset under construction to the asset and sub asset. View the trial balance and asset balances after settlement.

Major Maintenance Project Settlement

For a major maintenance project which is completed within the current fiscal year the WBS elements are settled to a sub asset of the asset being improved. If the major maintenance project cannot be completed within the current fiscal year, set up the asset/sub assets under construction as needed. Follow the process for settling capitalized costs from WBS elements to the asset/sub assets under construction. At the end of the project, the asset under construction will be settled to a sub asset of the original asset.

Viewing Depreciation

The asset under construction is not depreciated. Other assets are depreciated monthly over the useful life. Depreciation begins when the asset is placed in service. You can view the planned depreciation in the AS03 transaction. Enter the asset to be displayed and click the Asset values button.

Select the planned values tab. You can view both the modified accrual (area 1) and full accrual (area 20) planned depreciation. Note that modified accrual depreciation is taken in full when the asset is placed in service.

Planned values		Asset ARK-110000000/0000		3
		Depreciation Areas		
		01 Modified Accrual Dep		
		20 Full Accrual Dep		Area GASB34
Planned values		Fiscal year start	Change	Year-end Crcy
APC transactions			10,000.00	10,000.00 USD
Acquisition value		10,000.00	10,000.00	USD
Ordinary deprec.		10,000.00	10,000.00	USD
Unplanned deprec.				USD
Write-up				USD
Transactions				USD

Transactions					
Asst/Val date	Amount	Tty	Transaction type name	Ord. dep.	Crcy
08/31/2005	10,000.00	346	Acquir transfer of curr-yr acquis. from AuC	10,000.00	USD
				10,000.00	USD

Planned values			
Depreciation Areas			
01 Modified Accrual Dep			
20 Full Accrual Dep			
Area GASB34			
Planned values for Accrual Depreciation (USD)			
	Fiscal year start	Change	Year-end Cr/Dr
APC transactions	10,000.00	10,000.00	USD
Acquisition value	10,000.00	10,000.00	USD
Ordinary deprec.		437.50	437.50 USD
Unplanned dep.			USD
Write-up			USD
Transactions			
Asst/val date	Amount	Tty	Transaction type name
08/31/2005	10,000.00	346	Acquiring transfer of curr-yr acquis. from AuC
			437.50 USD
			437.50 USD

Planned Depreciation for Asset

The formula for planned full accrual depreciation for the year is number of months remaining in year divided by total months in year times asset value divided by useful life. Example: This nature trail was placed in service in mid-August, 2005. Ten and a half months remain in the fiscal year. The asset cost \$10,000 and has a useful life of 20 years. Depreciation was calculated as follows:

$$10.5/12 \times \$10000/20 = \$437.50$$



Project Accounting for Construction and Major Maintenance Chapter 8 Settlement

Depreciation Exercise

For each item, tell how much depreciation you think should be charged for this month. The assets have been in existence for the entire month.

Item	Cost	Useful Life (yrs)	Depreciation
Building	\$600,000	50	
Prefabricated Building	\$300,000	25	
New roof on building	\$36,000	30	
Building under construction	\$600,000 (so far)	50 (when complete)	
Motorcycle	\$7,200	6	
Automobile	\$14,400	6	



Project Accounting For Construction and Major Maintenance

Chapter 9 Troubleshooting

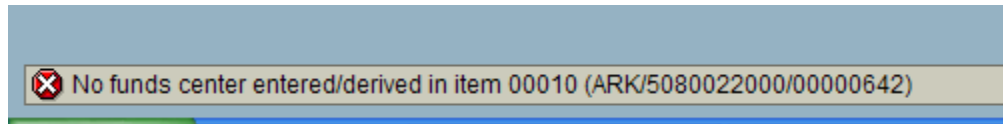


Project Accounting for Construction and Major Maintenance

Chapter 9 Troubleshooting

In Chapter Nine, you will learn about error messages you may encounter while working with assets under construction, what they mean and what to do about them.

No Funds Center Derived



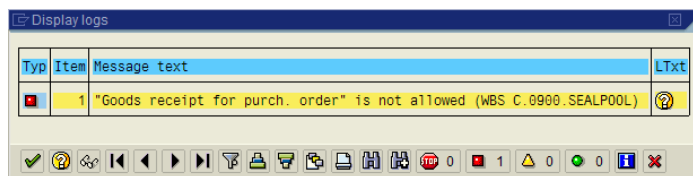
Error Message: Non-statistical WBS Element with No FM Assignment

Scenario: You are trying to commit funds by entering a purchase requisition or purchase order. When you try to save, you get this message.

Probable Cause: The WBS element is designated as non-statistical; however, it has not had a fund/ funds center assigned to it.

Solution: Contact DFA to request a fund/funds center assignment for the WBS element.

Posting Not Allowed



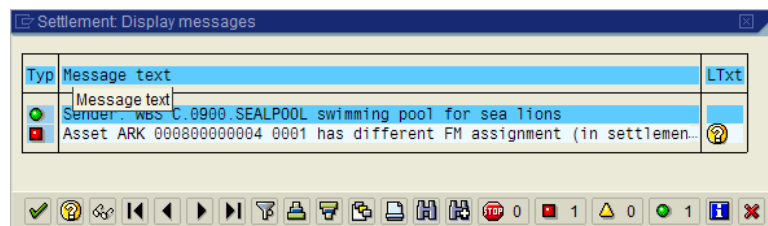
Error Message: WBS Element in Status That Does Not Allow Posting

Scenario: You are at the point of posting. Your non-statistical WBS element has been created and has a fund/funds center assignment. When you try to post a goods receipt, you get this message.

Probable Cause: The WBS element has not been released.

Solution: Use the change project transaction (CJ02) and select the WBS element. From the blue menu bar, choose edit/status/release and save.

Different FM Assignment in Settlement Rule



Error Message: Asset FM Assignment Does Not Match WBS Element FM Assignment

Scenario: You ran CJ88 to try to settle the WBS element to the asset under construction.

Probable Cause: The fund/funds center assignment on the asset under



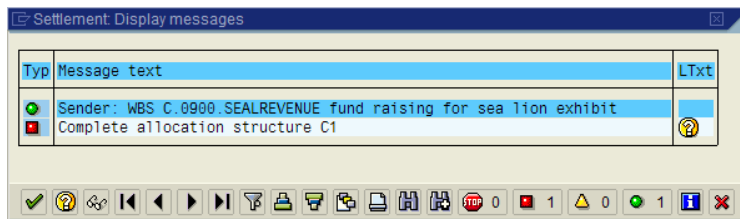
Project Accounting for Construction and Major Maintenance

Chapter 9 Troubleshooting

construction does not match the fund/funds center assignment on the WBS element.

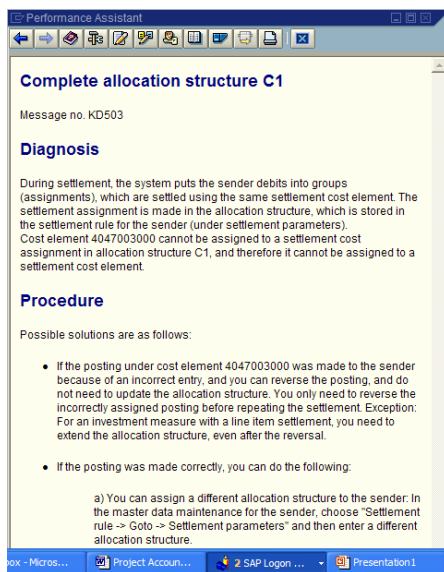
Solution: Either change the cost center on the settlement rule for the WBS element or use another asset or sub asset shell with the correct fund/funds center assignment.

Revenue Settlement Error



Error Message for WBS Element Settlement to AuC

Scenario: You got this message when you tried to establish settle the WBS element. You clicked the LTxt field for more information and got a message similar to this:



Long Text for Settlement Error Message

Probable Cause: A clue to the cause of this error can be found in the account code listed. 407003000 is a revenue code—it starts with a 4—and therefore it cannot be settled to the project.



Project Accounting for Construction and Major Maintenance

Chapter 9 Troubleshooting

Solution: Run report CJI3 for the settlement period to determine what cost elements the WBS element contains. If there are revenue codes, they will have to be removed by reversal or error correction before the WBS element can be settled to the asset.

Layout

WBS C.0900.SEALREVENUE

Doc.date/object/cost element/value

fund raising for sea lion exhi

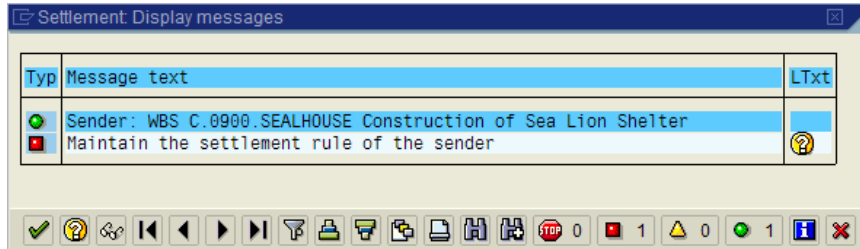
Contributions/Donate...

Doc. Date	OTy	Object	Cost Elem.	z	Value COCurr	COCr	z	Value TranCurr	TCurr
08/15/20...	W...	C.0900.SEALREVENUE	4047003000		300.00	USD		300.00	USD
08/15/2005	W...	C.0900.SEALREVENUE	5030005000		3,000.00	USD		3,000.00	USD
		C.0900.SEALREVENUE			2,700.00	USD		2,700.00	USD
					2,700.00	USD		2,700.00	USD

Line Item Display (CJI3) for WBS element

The line item display (CJI3) reveals a \$300 posting to a revenue cost element. Revenue cost elements can't be settled to the AuC.

Maintain Settlement Rule of the Sender



Error Message: No Settlement Rule for WBS Element

Scenario: You tried to settle a WBS element to an asset under construction and you got this message.

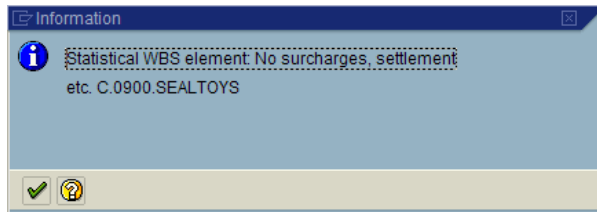
Probable Cause: No settlement rule has been entered for the WBS element, or a settlement rule does not exist for the current fiscal year.

Solution: Use transaction CJ02 (Change Project). Display the WBS element that you wish to settle and add a settlement rule with the correct AuC number or enter a new settlement rule for the current fiscal year with a new sub-AuC.



Project Accounting for Construction and Major Maintenance Chapter 9 Troubleshooting

Statistical WBS Element No Surcharges, Settlement



Error Message: Statistical WBS Element in Settlement

Scenario: You tried to enter settlement rules for a WBS element and got this message.

Probable cause: The WBS element is statistical.

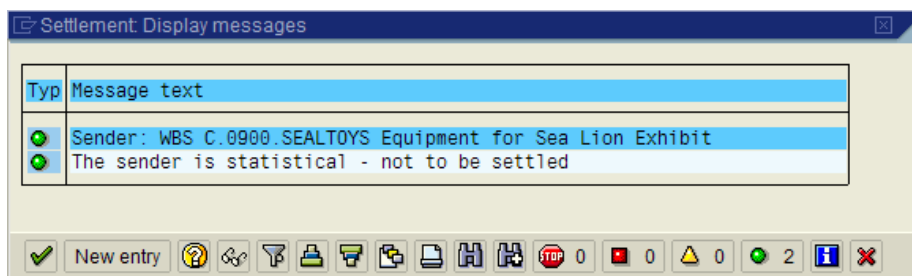
Solution: If the WBS element has not been used in transactions:

Use transaction CJ02, go to the control tab, and deselect the statistical check box. Request a fund/funds center assignment for the WBS element.

If the WBS element has been used in transactions for capitalized costs:

Use transaction CJ02 (Change Project). Create a new non-statistical WBS element. Request a fund/funds center assignment for your new WBS element. Create a settlement rule for the new WBS element. Use the project line item report (Transaction CJI3) to verify the capitalized costs that were charged to the statistical WBS element. After the FM assignment has been made, park expense error corrections to move the capitalized costs to the new non-statistical WBS element. Post the error corrections.

Actual Settlement Is Not Allowed



Error Message: Attempted to Settle Statistical WBS Element

Scenario: You tried to settle a WBS element to an asset under construction and got this message.

Probable Cause: The WBS element was changed to statistical after a settlement rule was entered.

Solution: Use transaction CJ02 (Change Project). Create a new non-statistical WBS element with a settlement rule. Request a fund/funds center assignment for your new WBS element. Use the project line item report (Transaction CJI3) to verify the capitalized costs that were charged to the statistical WBS element. After the FM assignment has been made, park

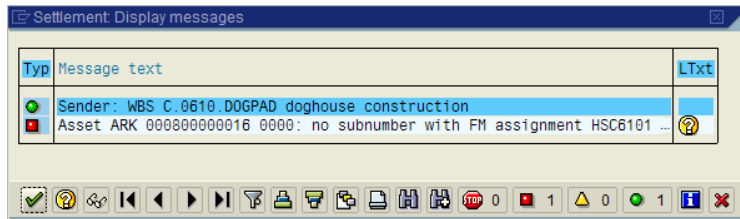


Project Accounting for Construction and Major Maintenance

Chapter 9 Troubleshooting

expense error corrections to move the capitalized costs to the new non-statistical WBS element. Post the error corrections. Re-run the settlement process.

Asset Has No Sub Number with FM Assignment



Error Message: FM Assignment on WBS Element Does Not Match FM Assignment on Asset

Scenario: You tried to settle a WBS element to an AuC and got this message.

Probable cause: The FM assignment for the WBS element is not the same as the FM assignment on the asset.

Solution: Make the correction either by creating a new WBS element with the correct FM assignment or creating a new AuC with the correct cost center. Make error corrections as needed and re-run the settlement.

A Due to/Due from Exists Related to the AuC

	Debit	Credit	Balance
1140003000 DT/DF Clearing	0	(1,000.00)	(1,000.00)
* Interfund Receivable	0	(1,000.00)	(1,000.00)
1990130000 Buildings (Modified)	1,000.00	0	1,000.00
* Modified Accrual Fixed Assets	1,000.00	0	1,000.00
** BALANCE	1,000.00	(1,000.00)	0.00

Trial Balance Section Showing Due/To Due/From Balance

Scenario: You view the trial balance and find Due to/Due from account balances in two funds relating to your asset under construction and asset.

Probable Cause: The asset and asset under construction have two different fund assignments.

Solution: Reverse the completed settlement.



Project Accounting for Construction and Major Maintenance Chapter 9 Troubleshooting

Enter Transaction AIST (Menu path: Accounting> Financial Accounting> Fixed Assets> Posting> Reverse Document> AIST Capitalize Asset Under Construction).

The screenshot shows the 'Reversal of Settlement of A' screen in SAP. The menu bar includes Settlement, Edit, Goto, Extras, and Env. Below the menu bar, there is a green checkmark icon and a search field. The title 'Reversal of Settlement of A' is displayed in blue. Below the title, there are buttons for 'Execute' and 'Line Items'. The form contains the following fields:

Company code	ARK
Asset	800000018
Sub-number	0

Below these fields is a section for 'Date specifications' with the following fields:

Document Date	09/28/2005
Posting Date	09/28/2005
Period	3

Reversal of Settlement (AIST) Selection Screen

Change the posting date to the last day of the period. Select Test run and click execute.

The screenshot shows the 'Reversal of Settlement of AuC: Initial Screen' in SAP. The menu bar includes Settlement, Edit, Goto, Extras, Environment, System, and Help. Below the menu bar, there is a green checkmark icon and a search field. The title 'Reversal of Settlement of AuC: Initial Screen' is displayed in blue. Below the title, there are buttons for 'Execute' and 'Line Items'. The form contains the following fields:

Company code	ARK
Asset	800000018
Sub-number	0

Below these fields is a section for 'Date specifications' with the following fields:

Document Date	09/28/2005
Posting Date	09/30/2005
Period	3

Below this section is a section for 'Additional specifications' with the following field:

Document type	
---------------	--

Below this section is a section for 'Processing options' with the following field:

<input checked="" type="checkbox"/> Test Run
--

Selection for Reversal of Settlement



Project Accounting for Construction and Major Maintenance

Chapter 9 Troubleshooting

The reversal will be displayed. If there are no errors, click the Back button, de-select the Test run box, and click Execute.

The screenshot shows the 'Reversal of Settlement of AuC: Initial Screen' in SAP. It includes a menu bar (Transaction, Edit, Goto, Settings, System, Help) and a toolbar with icons for navigation and actions. Below the toolbar is a 'Document Header Info' section with the following data:

Document Date:	Document type:	Company Code:
09/28/2005	AA	ARK

Posting Date:	Period:	Fiscal Year:
09/30/2005	03	2006

Below the header is a table with columns: It..., PK, BusA, G/L Account, Short text, Σ, Amount, and Crpy. The table contains two rows of data and a summary row.

It...	PK	BusA	G/L Account	Short text	Σ	Amount	Crpy
1	70	0610	1991100000	000800000018 0000		1,000.00	USD
2	75	0610	1990130000	000120000013 0000		1,000.00	USD
						0.00	USD

Reversal of Settlement Display

Create a new fixed asset shell, change the settlement rule on the AuC, and re-run the settlement.

Reversal Not Possible Last Settlement Was in Period XXX

If you receive this error message, you have entered the wrong period on the settlement that you are attempting to reverse.

The screenshot shows the 'Settlement Display messages' window in SAP. It displays a message from 'VBS S, 0900, TEST-02 Element 2' with the text: 'Reversal not possible; last settlement was in period 001 2006'. Below the message is a 'Performance Assistant' section with the following text:

Reversal not possible: last settlement was in period 001 2006

Message no. KD547

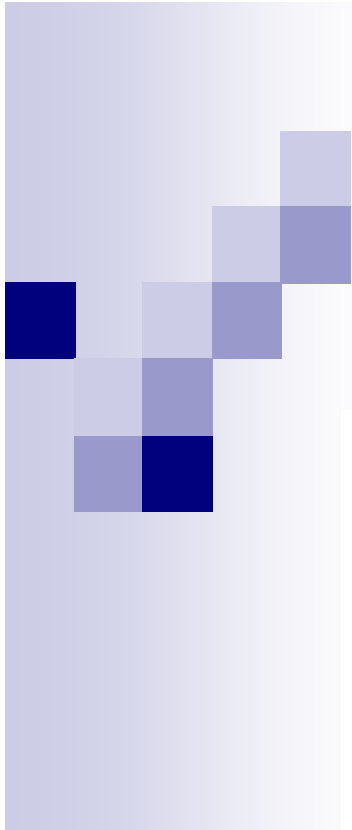
Diagnosis

You can only reverse the last settlement carried out. This was in period 001 2006. This is not the same as period 005 2006 which you have entered.

Procedure

Check whether the settlement for the specified period can still be reversed, and correct your entry if necessary.

To reverse the settlement, enter the correct period. If the period was in a prior year, you cannot reverse the settlement.



Project Accounting For Construction and Major Maintenance

Chapter 10 Entering Project Plans



Project Accounting II Construction and Major Maintenance

Chapter 10 Entering Project Plans

In Chapter Ten, you will learn how to enter a plan for your project.

Why Enter a WBS Element Plan?

If you enter a plan, you can run reports comparing your plan to the actual expenses that your WBS element incurs. The plan will not limit the amount of money that can be spent. A project plan is for management information only and does not control budget availability.

Plans Uploaded from PBAS

A few agencies enter budgets in PBAS by WBS element. These plans are automatically uploaded into the Controlling Module in AASIS at the beginning of the fiscal year. They do not affect the plans in the SPL Module. Budget transfers processed in Funds Management after the beginning of the fiscal year do not automatically update the plan. These updates will have to be entered manually.

Project System Module vs. Special Purpose Ledger

The plans are specific to the module into which they are entered. If a WBS element is non statistical, a plan can be entered in either the Project System module or the SPL module.

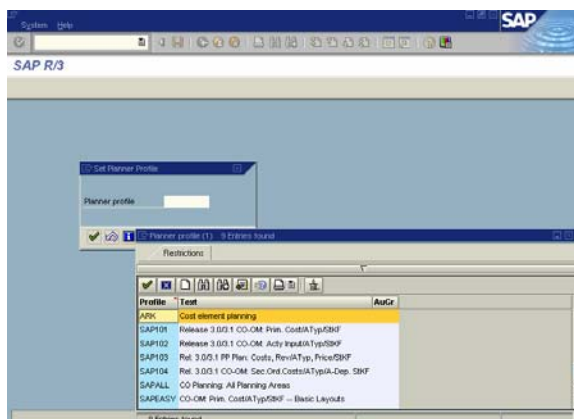
If a WBS element is statistical, a plan can only be entered in the Special Purpose Ledger.

A plan entered in the Project System can only be viewed in the Project System reports. A plan entered in the SPL can be only viewed in the SPL reports.

Entering a Plan in the Project System Module

The first step in Project System planning is to set the planner profile via transaction KP04. The menu path is: Accounting > Project System > Financials > Planning > Costs in WBS.

A planner profile box will pop up. Click the drop-down menu and select ARK. Enter or click the green check.



The next step in Project System planning is to enter the plan data via transaction CJR2. The menu path is: Accounting > Project System >





Project Accounting II Construction and Major Maintenance

Chapter 10 Entering Project Plans

Financials > Planning > Costs in WBS > Costs and Activity Inputs > Change

If the Set Controlling Area box pops up, type in ARK and click Enter. This will bring you to the planning screen.



1. The version should default to zero.
2. Enter the periods and fiscal year for which you wish to plan.
3. Enter the WBS element or range of WBS elements.
4. Enter the cost element, range of cost elements, or cost element group.
5. Entry radio button should default to "Free". Accept the default.
6. Click on overview screen  to plan for the entire selected time period or period screen  to plan for each period individually.

Plan Data Edit Goto Extras Settings System Help

Planning Cost Elements/Activity Inputs Change: Initial screen

Layout ARK01 Cost Elem Planning

Variables

Version	0	Plan/Act - Version
From period	1	July
To period	12	June
Fiscal Year	2006	

WBS Element C. 0900 . SEALPOOL

to

or group

Cost Element 5010001000

to

or group

00 - Regular Salaries

Entry

☒ Free ☐ Form-Based



Project Accounting II Construction and Major Maintenance

Chapter 10 Entering Project Plans

7. Enter the planned amount and press the Enter key.
8. The functional area and fund fields will be populated.
9. Click period view (optional).
10. Click the Save icon.

Planning Cost Elements/Activity Inputs Change: Overview screen

Version: 0 Plan/Act - Version
Period: 1 To: 12
Fiscal year: 2006
WBS Element: C.0900.SEALPOOL Construction of Sea

Functional Area	Fund	Cost elem...	Total plan costs	Dis...	R...	L...
REC	NPT0104	5010001000.00 Regular Salaries	5,000.00	1		
		5010001000.00 Regular Salaries		1		
		5010001000.00 Regular Salaries		1		
		5010001000.00 Regular Salaries		1		
		5010001000.00 Regular Salaries		1		

Overview Screen

Period Screen

The plan can be viewed in any of the Project System Module plan vs. actual reports. Actual/ Plan/ Variance/ Absolute Variance/ % (S_ALR_87013543) is shown here.

Actual/Plan/Variance As of: 11/07/2005 Page: 2 / 5
Column: 1 / 3

Object WBS C.0900.SEALPOOL Construction of Sea
Person responsible Capital Project

From Fiscal Year 2006 To Fiscal Year 2006
From Period 1 To Period 12

Cost elements	Actual	Proj. plan	Var. abs.	Var. %
5010001000.00 - Regular Salaries		5,000.00	5,000.00-	100.00-
* All cost elements		5,000.00	5,000.00-	100.00-



Project Accounting II Construction and Major Maintenance Chapter 10 Entering Project Plans

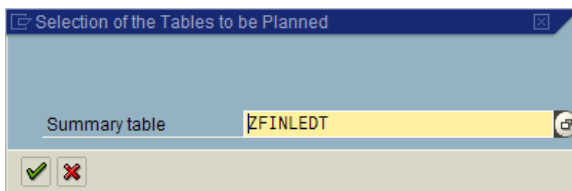
Entering a Plan in the Special Purpose Ledger (SPL)

The first step in planning in the SPL is to set the planner profile via transaction GLPLSET. The menu path is: Accounting > Financial Accounting > Special Purpose Ledger > Planning > Set Planner Profile

A pop-up box should appear with the planner profile "SPL-PLN". Press Enter or click the green check to accept this profile.



Another pop-up box will appear with summary table "ZFINLEDT". Once again you should press Enter or click the green check.





Project Accounting II Construction and Major Maintenance

Chapter 10 Entering Project Plans

The next step is to enter the plan data via transaction GP12N. The menu path is Accounting > Financial Accounting > Special Purpose Ledger > Planning > Planned Values > Enter

1. Tab to the desired layout (SPL-PLN-WBS) by clicking the page forward icon two times.
2. Choose the desired planning period range.
3. The Ledger is Z1. This should default.
4. The Version is 1. This should also default.
5. Enter the fiscal year to be planned.
6. Enter the WBS element or range of WBS elements.
7. Enter the Account number or range. (The employer payroll expenses are entered in this example.)
8. The “Free” entry radio button will be selected by default.
9. Click the overview screen icon to plan the entire period range or the period screen icon to plan separately for each period.

The screenshot shows the 'Plan data' screen in the GP12N transaction. The title bar includes 'Plan data', 'Edit', 'Goto', 'Extras', 'Settings', 'System', and 'Help'. The main window has a toolbar with icons for various functions. The 'Layout' section shows 'SPL-PLAN-WBS' selected. The 'Variables' section contains the following fields:

Variable	Value	Description
Posting Period	1	July
Posting Period	12	June
Ledger	Z1	State of Arkansas Fund Acctg
Version	1	
Fiscal Year	2006	
WBS Element	C.0900.SEALP00L	Construction of Sea Lion Pool
to		
Group		
Account number	5010005000	03 - FICA & Medicare Expense
to	5010010000	03 - Workers Compensation Prem
Group		

The 'Entry' section at the bottom shows the 'Free' radio button selected, with the label 'Form-Based' next to it.

Numbered callouts in the image point to the following elements:

- 1: 'Plan data' title bar
- 2: Posting Period 1 (July)
- 3: Posting Period 12 (June)
- 4: Ledger Z1
- 5: Version 1
- 6: Fiscal Year 2006
- 7: WBS Element C.0900.SEALP00L
- 8: Free entry radio button
- 9: Overview screen icon (top left toolbar)



Project Accounting II Construction and Major Maintenance

Chapter 10 Entering Project Plans

10. To plan, enter the desired amounts in the “local crcy” column.
11. Select a line and click the period screen icon to view the amounts by period.
12. Save your work.

Plan Data Edit Goto Settings Planning System Help

Plan Change Cumulative Vals

Posting Period 1 To 12

Company Code ARK State of Arkansas

Ledger Z1 State of Arkansas Fu

Record Type 1 Plan

Version 1

Fiscal Year 2006

WBS Element C.0900.SEALPOOL Construction of Sea

Account nu...	Local crcy	Dist
5010005000 03 FICA & Medic Exp	1,600.00	2
5010006000 03 Ben Ins Exp HAL	900.00	2
5010006500 Agency Cost of ARCAP	100.00	2
5010007000 03 Retirement Exp	500.00	2
5010008000 03 Unemploy Comp Exp	150.00	2
5010009000 03 Worker Comp Exp	100.00	2
5010010000 03 Work Comp Prem Tx	100.00	2
*Account n Total	3,450.00	

Overview Screen

Plan Data Edit Goto Settings Planning System Help

Plan data Change Period Values

Company Code ARK State of Arkansas

Ledger Z1 State of Arkansas Fu

Record Type 1 Plan

Version 1

Fiscal Year 2006

WBS Element C.0900.SEALPOOL Construction of Sea

Account number 5010005000 03 FICA & Medic Exp

P...	Local crcy
1 JUL	133.33
2 AUG	133.34
3 SEP	133.33
4 OCT	133.33
5 NOV	133.34
6 DEC	133.33
7 JAN	133.33
8 FEB	133.34
9 MAR	133.33
10 APR	133.33
11 MAY	133.34
12 JUN	133.33
*Pe	1,600.00

Period Screen

The plan can be viewed in either Plan / Actual Projects (Y_DEV_80000015) or Plan / Actual Cost Centers & Projects (Y_DEV_80000024).

Report Edit Goto View Extras Settings System Help

Acc/plan/var project

Variation: Characteristics

- Period
- WBS Element

Variation: Period

- * ZFIZ-C0-WBS Selection 0004
- 001 JUL
- 002 AUG
- 003 SEP
- 004 OCT
- 005 NOV
- 006 DEC
- 007 JAN

Report: Z-C0-WBS Acc/plan/var project

Period/Group 1..12

Cost Center/Group *

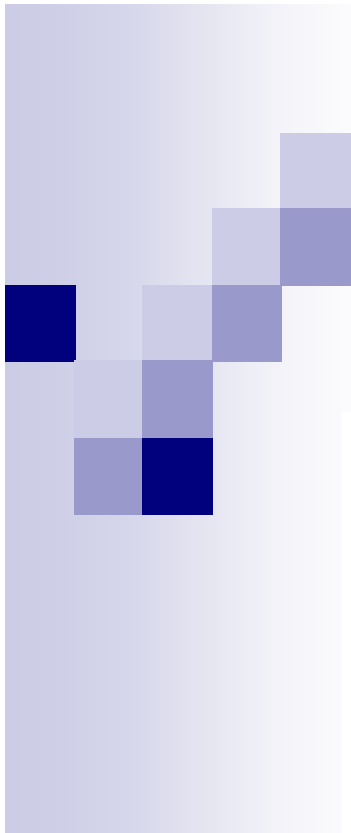
WBS Element/Group C.0900.SEALPOOL

Lead column	Cre	Actual Net	Plan Deb
5010005000 03 FICA & Medic Exp			1,600.00
5010006000 03 Ben Ins Exp HAL			900.00
5010006500 Agency Cost of ARCAP			100.00
5010007000 03 Retirement Exp			500.00
5010008000 03 Unemploy Comp Exp			150.00
5010009000 03 Worker Comp Exp			100.00
5010010000 03 Work Comp Prem Tx			100.00
* Personal Serv Match			3,450.00
** Expense Cost Elements			3,450.00
*** Over/Under Abs.			3,450.00

Period Screen



Project Accounting
Chapter 11 Reporting: Cash vs. Accrual



Project Accounting
For Construction and
Major Maintenance

Chapter 11
Reporting:
Cash vs. Accrual



Project Accounting

Chapter 11 Reporting: Cash vs. Accrual

In Chapter Eleven, you will learn the difference between cash basis and accrual basis accounting reports. You will also learn which reports in AASIS are on the cash basis and which are on the accrual basis of accounting.

The Timing Difference

The difference between cash basis, accrual basis, and modified accrual basis reporting is the result of the timing of expense and revenue recognition.

- Cash Basis recognizes revenue when received and expenditures when spent.
- Accrual Basis recognizes revenue when earned and measurable regardless of when collected. Expenses are recorded on a matching basis when incurred.
- Modified Accrual Basis recognizes revenue when it becomes both measurable and available to finance expenditures of the current accounting period. It records expenses when they are incurred.

Governmental Accounting

Governmental Accounting Standards Board (GASB) statement 34 requires the State of Arkansas to report government-wide financial statements on an accrual basis. Most AASIS reports are on the accrual basis of accounting. Because of state budgetary requirements outlined in Arkansas Code Annotated Title 19, it is necessary to have reporting capability on the cash basis of accounting. For some federal grant reports, cash basis can be used by election.

Accounting for public funds requires organizations to demonstrate the operational accountability for the entity as a whole and their fiscal accountability for a specific fund.

Governmental funds are accounted for on a modified accrual accounting basis.

The reporting results are different for a cash basis report and an accrual basis report for the same cost object.

Cash Basis Reporting

- The Actual Budget Report (Transaction Y_DEV_80000046) provides budgetary information on the cash basis. This report is developed from the Funds Management Budgetary Ledger. Thus, it lacks the detail needed for project accounting. The Actual Budget Report displays fund/funds center/commitment item totals. It cannot be drilled down to the cost objects.



Project Accounting

Chapter 11 Reporting: Cash vs. Accrual

- To view cost objects for commitments on a cash basis, use the ZCMT report. This report will give you the line items which total up to the commitments on the Actual Budget Report.
- To view cost objects for expenditures, use the ZWARR_DETAIL report selected by cash date. This report was developed by merging information found on the Special Purpose Ledger and the Funds Management Budgetary Ledger.

Accrual Basis Reporting

- All other reports in AASIS are accrual based. These include all of the reports in the Controlling Module, Project System and Special Purpose Ledger reports such as the trial balance and GD13.

Project Reports and Their Accounting Basis

- Reports in the Project System (see Chapter 12)- Accrual
- Reports in the Special Purpose Ledger (see Chapter 13) - Accrual
- ZWARR_DETAIL selected for WBS elements and cash date (see Chapter 14) – Cash

Accrual vs. Cash Reporting Exercise

Select the basis of accounting for each report:	Accrual	Cash
Reports in the Special Purpose Ledger	x	
Actual Budget Report (Y_DEV_80000046)		
Reports in the Project System Module		
ZWARR_DETAIL selected by cash date		



Project Accounting

Chapter 11 Reporting: Cash vs. Accrual

Commitments in Budget Reports

- In budget reports, commitments are encumbrances to budget. The Open Commitment Item Report (Transaction ZCMT) produces results equal to the commitment column of the Actual Budget Report (Y_DEV_80000046).
- Commitments happen at the point of purchase requisition, purchase order, or funds reservation.
- In the cash based budget reports, commitments are also recognized for invoice entry.
- You can view commitments (aggregated with other commitments for the fund/funds center) in the Actual Budget Report. They are never seen in the ZWARR_DETAIL report.

Commitments in Controlling/ Project System Reports

- You can view commitments in the controlling and project system commitment reports. These include the plan/commitment/actual and commitment line item reports.

Timing Differences in Treatment of Commitments

- Commitments are relieved and expenses charged in the accrual based reports at the point of *goods receipt*.
- Commitments are relieved and expenditures charged in the cash based reports at the point of *payment*.

Expense/Expenditure Reporting

You can view expenses on an accrual basis in the Project System reports and Special Purpose Ledger reports.

You can view expenditures on a cash basis in the Actual Budget Report (aggregated) and the ZWARR_DETAIL report (detailed).

Timing Differences in Treatment of Expense

- Expenses post to accrual based reports when goods are received, or if direct-invoiced, when the invoice is posted.
- Expenditures post to the cash based reports after the payments are processed and Funds Management is updated.

For example, an agency orders \$200 worth of office supplies. When the supplies are received, the accrual based report will show office supplies expense of \$200. The cash based report will show office supplies expenditures of \$0. After payments are processed and Funds Management is updated, the cash based report will catch up with the accrual based report and show office supplies expenditures of \$200 for this purchase.



Project Accounting **Chapter 11 Reporting: Cash vs. Accrual**

Cash Basis Accounting (Actual Budget Report)		Accrual Basis Accounting (Project Plan/ Actual/ Commitments Report)	
Commitment	Expenditure	Commitment	Expense
The purchase requisition is entered. A commitment is recognized in both cash and accrual.			
\$200 PR		\$200 PR	
The purchase order is entered with reference to the purchase requisition. The commitment is still the same in both cash and accrual.			
<\$200> PR \$200 PO		<\$200> PR \$200 PO	
The timing difference becomes apparent at the point of goods receipt, which is recognized as an expense in accrual accounting and has no effect on cash basis accounting.			
No effect		<\$200> PO	<div>Office Supplies Expense200</div> <div>GR/IR200</div>
At the point of invoice entry, the amount is still seen as a commitment in the cash basis reports.			
<\$200> PO \$200 Invoice		<div>Accounts Payable200</div>	<div>GR/IR200200</div>
At the point of payment, the cash basis reports recognize the expenditure.			
<\$200> Invoice	\$200 Payment	<div>Accounts Payable200200</div>	<div>Cash200</div>



Project Accounting
Chapter 11 Reporting: Cash vs. Accrual

Exercise

Agency A submitted a purchase order for 3 boxes of copier toner in period 1. The goods receipt was posted in period 2, but the payment was not made until period 3.

When will this purchase show up in the reports as a commitment or expense?	Commitment	Expense/ Expenditure
Cash Basis Reports		
Accrual Basis Reports		



Project Accounting For Construction and Major Maintenance

Chapter 12 Reports in the Project System



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

In Chapter Twelve, you will learn how to run and interpret the Project System reports.

Key Points

The reports in the Project System display revenues, commitments, and expenses.

You can drill-down to line items in the controlling reports and display the original document and related documents in AASIS.

Actual/Commitment/Total/Plan in CO Area Currency (Transaction S_ALR_87013542)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Actual/Commitment/Total/Plan in CO area currency

In this report you can see the plan (if there is one), the commitment and actual expenses. This report has a standard SAP layout which cannot be changed by the user.

Note: Most projects in AASIS do not have a plan entered. A plan is entered through the Planning Budgeting and Administrative System (PBAS) when budgets are entered by WBS elements. A plan can be entered manually if the WBS element is non-statistical. Only a plan entered in the Controlling module can be viewed here. A plan entered in the Special Purpose Ledger module cannot be viewed in the Project System. A plan entered in the Project System cannot be viewed in Special Purpose Ledger

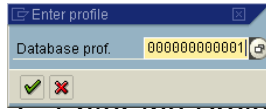


Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Selecting the Report


1. Enter Transaction S_ALR_87013542.



You may see a pop-up message asking for a database profile. The database profile is 1 preceded by eleven zeros. Click the green check.

2. Enter the Project Definition or WBS elements that you wish to view. Do not enter a value in the Network/order, Activity, or Materials in network fields. These fields are not used by AASIS
3. Enter the selection values. Controlling area is always ARK and the plan version is 0 in the controlling reports. (These will default.) Select the fiscal years and periods that you want to view.
4. The selection groups will narrow the report down by the type of expense (cost element) or broad category of expense or commitment item (cost element group). To display all expenses, leave these selections blank.

Note: You can display the cost element groups with Transaction KAH3. This allows you to view the cost elements assigned to a group. New groups can be requested from DFA Office of Accounting if needed.

5. When you have made the desired selections, execute  the report.

Program Edit Goto Environment System Help

Actual/Comm/Total/Plan in COAr Crcy: Selection

Output Parameters... Data Source... t Parameters...

Project Management DB profile: 000000000001

Project F. 0610 . W LH1002005 to

WBS Element to

Network/order to

Activity to

Materials in network to

Selection values

Controlling Area	ARK
Plan Version	0
From Fiscal Year	2006
To Fiscal Year	2006
From Period	1
To Period	12

Selection groups

Cost Element Group		to	
Or value(s)		to	

S_ALR_87013542 Selection



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Viewing the Report

1. The report header gives the project name, description, person responsible, number of pages, and periods selected
2. You can select the entire project or a single WBS element from the navigation bar.
3. The first column of the report contains the cost elements. The numeric code and description of the cost element is the same as the general ledger code on a transaction.
4. The next column of the report contains the actual expenses.
5. The third column contains the commitments. These include funds reservations and purchases up to the point of goods receipt.
6. Actual and commitments add up to the amounts in the total column.
7. If a plan was entered for the project, it will be shown in the plan column.
8. To view more of the report, click the page right icon to scroll to the next page.

The screenshot shows the SAP Act/Com/Total/Plan report interface. Callout 1 points to the navigation bar on the left. Callout 2 points to the 'Variation: Object' dropdown. Callout 3 points to the 'Cost elements' column header. Callout 4 points to the 'Actual' column. Callout 5 points to the 'Commitments' column. Callout 6 points to the 'Total' column. Callout 7 points to the 'Plan' column. Callout 8 points to the page navigation icons at the top right.

Cost elements	Actual	Commitments	Total	Plan
5050001000 02 - Mileage	275.00		275.00	
5090006000 Office Supplies	500.00		500.00	
5090011000 Photo Supps Mats		2,418.75	2,418.75	
5090025000 Agri Hort WL Supps		1,250.00	1,250.00	
5100001000 04 Assist Grants Aid	20,000.00		20,000.00	
* All cost elements	20,775.00	3,668.75	24,443.75	

S_ALR_87013542 Page 1

9. The next four columns identify commitments by the source and total of the commitments.

Cost elements	Purchase requis	Purchase order	Funds reservati	Total commitmen
5050001000 02 - Mileage				
5090006000 Office Supplies				
5090011000 Photo Supps Mats		2,418.75		2,418.75
5090025000 Agri Hort WL Supps	1,250.00			1,250.00
5100001000 04 Assist Grants Aid				
* All cost elements	1,250.00	2,418.75		3,668.75

S_ALR_87013542 Page 2



Project Accounting II Construction and Major Maintenance Chapter 12 Reports in the Project System

Drill-Down Detail

You can drill down to the detail for both line items and documents.
Documents can be displayed for follow-on transactions in the Controlling, SPL, Funds Management and Accounting Modules.

Line Item Display

To see more detail for any item, double-click the item. A list of line items that make up the total will be displayed.

Doc Date	OTy	Object	Cost Elem	Value COCurr	COCr	Value TranCurr
08/31/2005	W...	F.0610.WOODYADMIN	5050001000	150.00	USD	150.00
08/31/2005	W...	F.0610.WOODYADMIN		125.00	USD	125.00
		F.0610.WOODYADMIN		275.00	USD	275.00
				275.00	USD	275.00

Drill-down to line items in S_ALR_87013542

Document Display

Double-click an item from the list. This will display the accounting document (FI-General Ledger document) for the transaction that created the item.

Item	PK	BusA	Acct no.	Description	Tx	Amount in	USD
001	31	0610	2000019	Wanda Wade	P0	275.00	-
002	40	0610	5050001000	02 Mileage	P0	125.00	
003	40	0610	5050001000	02 Mileage	P0	150.00	

Next Level Drill-Down to Document

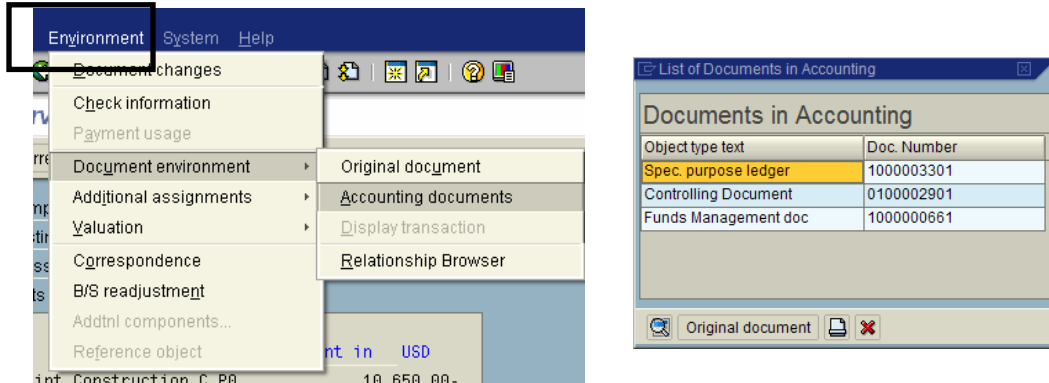


Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

To view the related documents, click Environment from the menu bar.

1. Choose Environment> Document environment> Accounting documents. This enables users to view the integration points for the transaction in AASIS. There are four documents to view for this transaction. The original document is the one that was displayed when you double-clicked. You can also view documents for Special Purpose Ledger, Controlling, and Funds Management.



Environment Selection Process

2. Double-click the Special Purpose Ledger document number to select it.

The screenshot displays the SAP FI-SL report titled 'Display FI-SL local actual single docs'. It shows a list of documents with the following data:

DocumentNo	D	Period	Year	CoCd	R	Ver	Ld	RefDocumnt	D	Postg	Date	Value	date	Entry	date	Time	User name
1000003301	S	2	2006	ARK	0	1	Z1	1000000028	w	08/31/2005	08/31/2005	08/31/2005	14:53:05	CSVOLLMAN			
000001	1	2110002000	RFB	0610				FFB0000									
000002	1	2110002000	RFB	0610				HSC6101									
000003	2	5050001000	RFB	0610	383500		ADMIN	FFB0000		F. 0610	WOODYADMIN	610Z					
000004	3	5050001000	RFB	0610	383201		ADMIN	HSC6101		F. 0610	WOODYADMIN	272					

Summary table:

tKF	D/C	Trans.cur.	Crcy	Co.cd.	curr	Crcy2	Quantity	BUn	AddQty	Text
H		125.00-	USD			125.00-	USD			
H		150.00-	USD			150.00-	USD			
S		125.00	USD			125.00	USD			
S		150.00	USD			150.00	USD			
		0.00	USD			0.00	USD			

Special Purpose Ledger Document

The Special Purpose Ledger splits the posting by fund. We can see the accounts, funds, cost centers, functional area, and WBS elements. Commitment item and funds center codes are also displayed. Scroll to the right to view the amounts.



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

- Go back to the list of accounting documents and choose the Controlling Document.

Expand the document by clicking the plus sign.

DocumentNo	Doc. Date	Document Header Text	RT	RefDocNo	User	Rev	RvD	Value	COCurr	Total quantity	PU
100002901	08/31/2005		R	1000000028	CSVOLLMAN						
1	CTR 383500	DFA	5050001000	02	Mileage			125.00			
2	WBS F.0610.WOODYADMIN	Woodpecker protection admin c...	5050001000	02	Mileage			125.00			
3	CTR 383201	DFA	5050001000	02	Mileage			150.00			
4	WBS F.0610.WOODYADMIN	Woodpecker protection admin c...	5050001000	02	Mileage			150.00			

Controlling Document

Postings are displayed for each cost object.

- Go back to the list of accounting documents and choose the Funds Management document.

FM Doc.No.	Itm	Fund	Funds Ctr	Cmnt item	StatInd	FMAC	z FMAC Amt	Ledger	Year	Per	FM pstg d.	FI doc.no.	Itm	Value type	Amt type
1000000661	1	FFB0000	610Z	502:00:02		USD	125.00	Payment Budget	2006	2	08/31/2005	1000000028	2	Invoices	Original
	2	HSC6101	272	502:00:02		USD	150.00					1000000028	3	Invoices	Original

Funds Management Document

The Funds Management document displays the budget posting to fund, funds center and commitment item created by the transaction.



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Actual/ Plan/ Variance Absolute/ Variance % (Transaction S_ALR_87013543)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Actual/ Plan/ Variance-Absolute/ Variance %

This report is similar to Actual/Commitment/Total/Plan in CO area currency--S_ALR_87013542, except that it does not contain commitments. Only actual expenses are shown here. Make the selections to run the report just as you would the Actual/Commitment/Total/Plan in CO area currency report shown previously.

The screenshot shows the SAP 'Actual/Plan/Variance' report interface. The left sidebar lists the 'Variation: Object' hierarchy: PRJ C.0900.SEALION Construction, WBS C.0900.SEALPOOL swimmr, WBS C.0900.SEALHABITAT land, and WBS C.0900.SEALREVENUE fur. The main area displays report parameters: 'As of: 08/16/2005', 'Page: 2 / 5', and 'Column: 1 / 3'. The report title is 'Actual/Plan/Variance'. Below the parameters, the 'Object' is 'PRJ C.0900.SEALION' and 'Person responsible' is 'Capital Project'. The 'From Fiscal Year' is '2006' and 'To Fiscal Year' is '2006'. The 'From Period' is '1' and 'To Period' is '12'. The main table shows cost elements with columns for 'Actual', 'Proj. plan', 'Var. abs.', and 'Var. %'. The data is as follows:

Cost elements	Actual	Proj. plan	Var. abs.	Var. %
4047003000 Contributions/Donate	300.00-		300.00-	
5030005000 02-Bldg & Grds Maint	8,000.00		8,000.00	
5039999999 NBR COSET REP & SERV	5,000.00-		5,000.00-	
5080022000 Other Expenses & Services	2,000.00		2,000.00	
5089999999 NBR COSET EXP & SER	1,000.00-		1,000.00-	
* All cost elements	3,700.00		3,700.00	

Actual/ Plan/ Variance Absolute/ Variance %

The report compares actual and planned expenses, with the variance expressed as a dollar amount and a percent. This report has drill-down capability. The report in this example shows the project after some of the costs have been settled to an asset under construction.



Project Accounting II Construction and Major Maintenance Chapter 12 Reports in the Project System

Period Comparison--Actual (Transaction S_ALR_87013545)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Period Comparison-Actual

This report breaks out actual expenses (on the accrual basis) by period. The periods are based on the fiscal year. (Period 1 is July; Period 2 is August, etc.)

Selecting the Report

The screenshot displays the 'Period Comparison - Actual: Selection' dialog box. At the top, there is a menu bar with 'Program', 'Edit', 'Goto', 'Environment', 'System', and 'Help'. Below the menu bar is a toolbar with various icons. The main area is titled 'Period Comparison - Actual: Selection' and contains several sections:

- Project Management Selections (DB profile: 000000000001)**: This section includes a 'Project' field with the value 'C.0900.02272' and a dropdown arrow. Below it are four rows for 'WBS Element', 'Network/order', 'Activity', and 'Materials in network', each with a text input field and a 'to' field, followed by a dropdown arrow.
- Selection values**: This section includes a 'Controlling Area' field with the value 'ARK' and a 'Fiscal Year' field with the value '2006'.
- Selection groups**: This section includes a 'Cost Element Group' field and an 'Or value(s)' field, both with text input fields and a 'to' field, followed by a dropdown arrow.

Period Comparison-Actual Selection Screen


The report selection screen is similar to the Actual/Commitment/ Total/ Plan in CO area currency report. Enter the project or WBS element, fiscal year, and cost element or cost element group as desired. Execute the report.

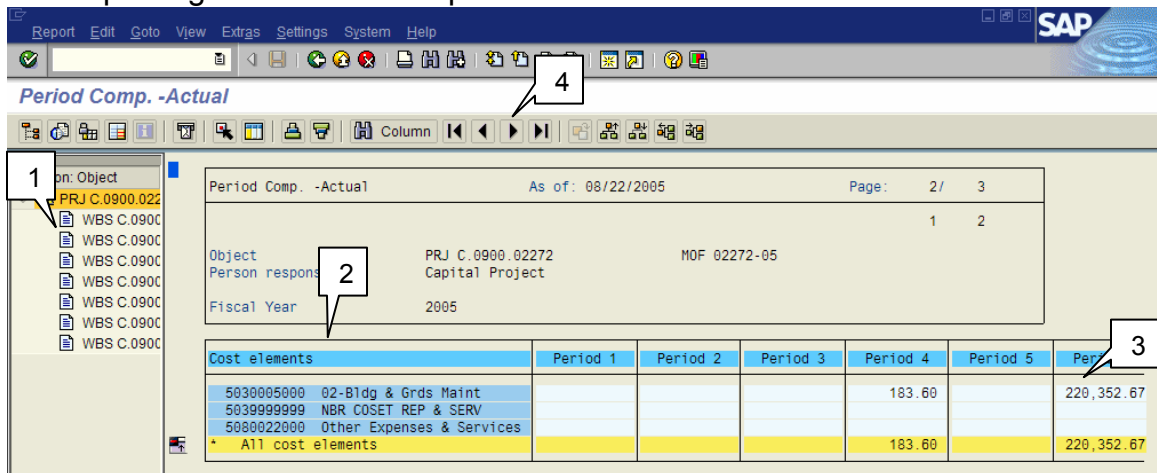


Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Viewing the report

1. Select the entire project or a single WBS element from the navigation bar. The navigation bar can be turned on or off by clicking the display/hide icon for the navigation bar.
2. The first column of the report contains the cost elements
3. Actual expenses are listed by cost element for each period. Drill-down and accessibility to accounting documents is also available from this report.
4. Click the page right icon  to go to the next page, which will display postings for the next six periods.



The screenshot shows the SAP 'Period Comp. -Actual' report interface. Callout 1 points to the left-hand navigation bar (Object Explorer) showing a tree structure of WBS elements under 'PRJ C.0900.022'. Callout 2 points to the header area of the report, which displays 'Object: PRJ C.0900.02272', 'Person respons: Capital Project', and 'Fiscal Year: 2005'. Callout 3 points to the data table, which has columns for 'Cost elements', 'Period 1', 'Period 2', 'Period 3', 'Period 4', 'Period 5', and 'Period 6'. Callout 4 points to the 'Page' navigation icons at the top right of the report area, specifically the right arrow icon.

Cost elements	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6
5030005000 02-Bldg & Grds Maint				183.60		220,352.67
5039999999 NBR COSET REP & SERV						
5080022000 Other Expenses & Services						
* All cost elements				183.60		220,352.67

Period Comparison-Actual Report Page 1



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Project Line Item Reports (Transactions CJI3 and CJI5)

Menu path: Accounting> Project System> Information System> Financials> Line Items>

There are two line item reports for projects: commitment line items (CJI5) and actual line items (CJI3). Each of these reports is on the accrual basis and has drill-down capability. The layout of these reports is not standard and can be set by the user.

Actual Cost Line Items for Projects (Transaction CJI3)

1. Enter or select the project or WBS elements that you wish to view.
2. If desired, narrow the selection by cost element or cost element group.
3. Enter a date range and layout.
4. Click the Further Settings button. The default maximum number of hits is 5,000. If you are working with a large amount of data, you may need to increase this so that all records can be selected.
5. When you have made your desired selections, execute the report.

5

Display Project Actual Cost Line Items

Project Management Selections (DB profile: 000000000001)

Project C. 0900. 0ZRK

WBS Element to

Network/order to

Activity to

Materials in network to

Cost Elements

Cost Element

Or

Cost Element Group

Posting Data

Posting date 06/01/2005 to 06/30/2005

Settings

Layout 1SAP

Doc.date/object/cost element/value

Further Settings...

1

2

3

4

Select Further Settings

☐ Variant fields only

Maximum No. of Hits 5,000

4

Display Project Actual Cost Line Items Selections



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Viewing the Report

Layout: 1SAP
Object: PRJ C.0900.OZRK
Cost Element: 5060002000 To 5099999999
Posting Date: 06/01/2005 To 06/30/2005

Doc.date/object/cost element/value
Ozark Fitness Construction
Eng & Architect Fees...

Doc. Date	OTy	Object	Cost Elem.	z	Value COCurr	COCr	z	Value TranCurr	TCurr
06/24/2005	WV...	C.0900.OZARK	5060002000		2,300.00	USD		2,300.00	USD
06/24/2005	WV...		5060009099		2,300.00	USD		2,300.00	USD
06/24/2005	WV...		5090003000		10,500.00	USD		10,500.00	USD
06/24/2005	WV...		5099999999		10,500.00	USD		10,500.00	USD
C.0900.OZARK					0.00	USD		0.00	USD
					0.00	USD		0.00	USD

Actual Cost Line Items for Projects Report

The report lists the actual line items. You can double-click any item to view the document that created it.

To see the cost center of a project line item report, add the field for Auxiliary Account Assignment to the display. On a cost center line item report, the Auxiliary Account Assignment field will display the WBS element or Internal Order.

Project Line Item Report and Settlement to Asset

The project actual line item report is helpful during the settlement process. Only certain expense cost elements can be settled from a WBS element into an asset under construction. Before attempting settlement, run the project actual line item report for the WBS element to be settled to make sure it does not contain revenue cost elements which cannot be settled. If the settlement fails, the project actual line item report is useful in locating which items might have to be corrected in order to settle the project.



Project Accounting II Construction and Major Maintenance Chapter 12 Reports in the Project System

Commitment Line Items for Projects (Transaction CJI5)

Follow the selection process as outlined on the previous page for Actual Costs/ Revenues Line Items (Transaction CJI3). Execute the report.

Display Commitment Line Items for Projects

Layout: 1SAP Doc. date/object/costelem/value/q
Object: PRJ F.0610.WLH1002005 A grant to protect and restore
Debit date: 06/01/2005 To: 06/30/2005

D...	Debit date	OTy	Object	Cost elem.	Σ	Value CoCurr	Σ	Total Quantity	UM
	06/08/2005	W...	F.0610.WOODYADMIN	5090006000		0.00		0	ZR5
	06/22/2005	W...		5090011000		0.00		0	EA
	06/09/2005	W...		5090016000		0.00		0	EA
	06/10/2005	W...		5090025000		0.00		0	EA
	06/22/2005	W...				60.00		5	EA
			F.0610.WOODYADMIN			60.00		5	EA
								0	ZR5
P						60.00		5	EA
								0	ZR5
POrd	06/08/2005	W...	F.0610.WOODYADMIN	5090006000		0.00		0	CS
	06/22/2005	W...		5090011000		967.50		2	EA
	06/09/2005	W...		5090016000		0.00		0	EA
	06/10/2005	W...		5090025000		0.00		0	EA
			F.0610.WOODYADMIN			967.50		0	CS
								2	EA
P						967.50		0	CS
								2	EA
								0	CS
						1,027.50		7	EA
								0	ZR5

Commitment Line Items for Projects Report

The report displays outstanding commitments for the selection period. You can double-click on any item to view the document that created it.



Project Accounting II Construction and Major Maintenance

Chapter 12 Reports in the Project System

Project Reporting Exercises

Use the project report: Actual/Commitment/Total/Plan in CO area currency (Transaction S_ALR_87013542) for the project: C.0900.SEALION to answer the following questions:

1. What is the cost element for the actual expense?
2. How much of the commitments are for purchase orders?
3. How much of the commitments are for purchase requisitions?
4. What is the total of commitments and actual expenses for WBS Element C.0900.SEALHOUSE?
5. Have any cost elements been settled to the asset under construction?

Use the Actual/Plan/Variance Absolute/Variance % Report (Transaction S_ALR_87013543) report to answer the following questions. Select project C.0900.SEALION. Make the selection for fiscal year 2006 only and for cost element group 5020002 only.

1. Who is the "person responsible" (in the report header)?
2. What WBS element was selected?
3. What were the total expenses for cost element group 5020002 for the project in FY2006?
4. Drill down to the line items for cost element 5030005000. How many line items are listed?
5. Who was the vendor?

Use Period Comparison-Actual (Transaction S_ALR_87013545) to answer the following questions. Look up project C.0900.SEALION for FY 2006. Don't select a cost element or cost element group.

1. In what period(s) did expenses occur?
2. Can you view commitments in this report?
3. Is this report on the cash or accrual basis?
4. Drill down to the line items on the expenses for period 2. How many lines are displayed?
5. Drill down on the first line item. What account was debited in this transaction?



Project Accounting II Construction and Major Maintenance

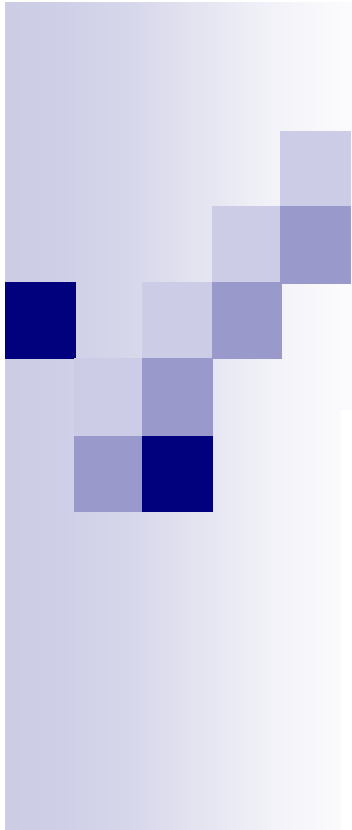
Chapter 12 Reports in the Project System

Use Project Actual Line Item Report (Transaction CJI3) to answer the following questions. Select project C.0900.SEALHOUSE for periods 1 and 2 of 2006.

1. What is the column heading for the column which contains the WBS element code?
2. How many WBS element codes received postings for the period selected?
3. What are the total expenses for all WBS elements for the period selected?
4. Drill down to view the transaction for cost element 5090006000. What product was purchased to incur this expense?
5. Choose the line item for cost element 5030005000 and view the accounting document. What account was credited?

Use Project Commitment Line Item Report (CJI5) to answer the following questions. Select project C.0900.SEALION for period 2 of 2006.

1. What is the total dollar amount of commitments for cost element 5030005000?
2. Are the commitments noted above due to a purchase order or purchase requisition?
3. What is the quantity of the above noted purchases?
4. Double-click on the dollar amount for cost element 5080022000. What document was displayed?
5. Click on the account assignment button of the displayed document. What cost center is displayed?



Project Accounting For Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

In Chapter Thirteen you will learn to run and interpret the Special Purpose Ledger reports.

Key Points

You can use the reports in the SPL to display revenues and expenses. The SPL allows the selection of cost centers and projects at the same time.

You can drill-down to the actual line items and display the original document and related documents in the system.

Plan/ Actual Projects—Y_DEV_80000015

Menu Path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> Controlling> Reporting SPL> Plan/Actual Reports in SPL> Plan/Actual Projects

The plan for the SPL is different from the Controlling plan and is entered manually by the users rather than downloaded from PBAS. A plan can be entered for statistical and non-statistical WBS elements in the SPL.

This report displays the actual debits, credits, and net and plan debits, credits and net if a plan exists. This report is on the accrual basis of accounting.

Selecting the Report

1. Enter plan version 1 and the fiscal years and periods that you wish to view.
2. The SPL reports can't be selected by project. Users must instead enter a single WBS element or a range or list of WBS elements.
3. When you have made your desired selections, execute the report.

Plan/Actual projects: Selection

Selection values

Plan Version	1
Fiscal year from	2005
Fiscal year to	2005
Period from	1
Period to	12

Selection groups

Cost Element group	ALL_ELEMENTS
Or value(s)	
WBS element group	
Or value(s)	F.0610.WOODYADMIN to F.0610.WOODYTRANS...


Commitment Line Items for Projects Report

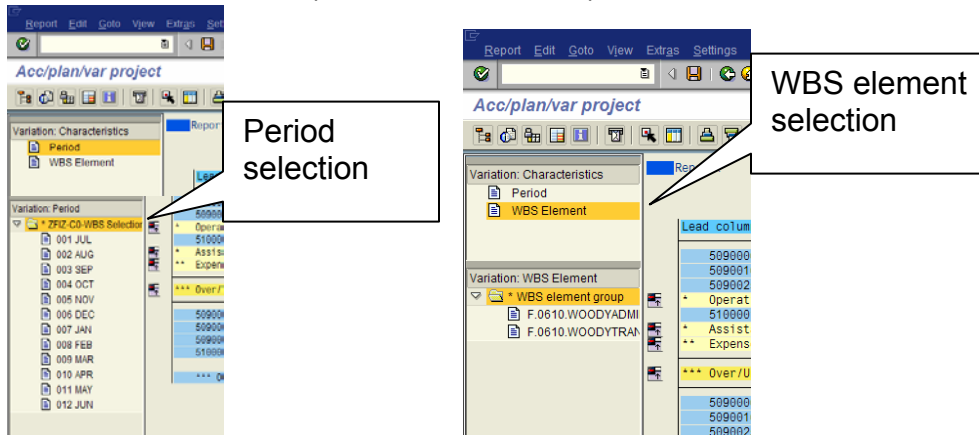


Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

Viewing the Report

1. There is a navigation bar to the left of the report. This can be turned on and off using the navigation bar icon . Period selection can be for all periods (folder selection) or any period (month selection). WBS element selection can be for all WBS elements (folder selection) or any WBS element (individual selection).



SPL Reports Navigation Bar

2. The first column of the report displays General Ledger account codes and descriptions.
3. Actual revenues and expenses are separated into debits and credits. The next column nets the debits and credits.
4. Use the arrow buttons to scroll forward and back in the report.
5. If plan data exists, it will be displayed. The Abs. var. column will display the difference between plan and actual.

Report: Z-C0-WBS Acc/plan/var project
Per: 07/11/2005
Cost: /Group
WBS: /Group
WOODYADMIN..F.061

Lead column	Actual Deb	Actual Cre	Actual Net	Plan Deb
5090006000 Office Supplies	215.79		215.79	
5090016000 Shop Indust Supps	430.00		430.00	
5090025000 Agri Hort WL Supps	80.63		80.63	
* Operating Expenses	726.42		726.42	
5100001000 04 Assist Grants Aid	60,000.00		60,000.00	
* Assistance, Grants & Aids	60,000.00		60,000.00	
** Expense Cost Elements	60,726.42		60,726.42	
*** Over/Under Abs.	60,726.42		60,726.42	
5090006000 Office Supplies	215.79		215.79	
5090016000 Shop Indust Supps	430.00		430.00	
5090025000 Agri Hort WL Supps	80.63		80.63	
5100001000 04 Assist Grants Aid	60,000.00		60,000.00	
*** Over/Under Abs.	60,726.42		60,726.42	

Lead column	Plan Cre	Plan Net	Abs. var.
5090006000 Office Supplies			215.79
5090016000 Shop Indust Supps			430.00
5090025000 Agri Hort WL Supps			80.63
* Operating Expenses			726.42
5100001000 04 Assist Grants Aid			60,000.00
* Assistance, Grants & Aids			60,000.00
** Expense Cost Elements			60,726.42
*** Over/Under Abs.			60,726.42

SPL Plan/Actual Projects Report



Project Accounting II Construction and Major Maintenance Chapter 13 Reports in the Special Purpose Ledger

Drill down Capability

Double-click a line to view the line items that make up the total.

You can drill down further by choosing FI-SL document to go to the SPL document. The line item detail button provides the detail for the SPL document.

The screenshot shows the SAP 'Actual Line Items for Table ZFINLEDT' window. The 'FI-SL document' button is highlighted. Below the buttons, the ledger information is displayed: Ledger Z1, Record Type 0, Version 1, Fiscal Year 2005, and Company Code ARK. A table of line items is shown with columns: DocumentNo, LnItm, Pstng Date, Account, BusA, DocumentNo, Itm, Cost Ctr, Functional Area, Fund, Fund, Order, and WBS Element. The first line item is S 1000002800 000001 05/27/2005 5090006000 0610 50000400 001 383201 ADMIN HSC6101 F 0610 WOODYADMI. A 'Sum total' row is at the bottom.

DocumentNo	LnItm	Pstng Date	Account	BusA	DocumentNo	Itm	Cost Ctr	Functional Area	Fund	Fund	Order	WBS Element
S 1000002800	000001	05/27/2005	5090006000	0610	50000400	001	383201	ADMIN	HSC6101			F 0610 WOODYADMI
* Sum total												

Line Items Display upon Drill-down

Double-clicking displays the document that created the financial posting—in this case the goods receipt.

The screenshot shows the SAP 'Display Material Document 500000471 - Colleen Vollman' window. The 'General' tab is selected. It displays document information: Document Date 05/27/2005, Delivery Note, Vendor Surveillance Mas, Posting Date 05/27/2005, Header txt, and Individual Slip. Below this is a table of line items with columns: Line, Material ShortText, Qty in UnE, E, Stor Loc, and Cost. The first line item is 1 BINOCULARS 2 EA 3832.

Line	Material ShortText	Qty in UnE	E	Stor Loc	Cost
1	BINOCULARS	2	EA		3832

Material Document Display after Double-click of Line Item

Click the FI-SL document button to go to the SPL document.

Actual Line Items for Table ZFINLEDT

Buttons: List, Edit, Goto, Extras, System, Help

Buttons: Save, Back, Forward, Refresh, Print, Copy, Paste, Undo, Redo, Find, Help

Buttons: FI-SL document, Line item detail, Legend, Other list variant.

Fields: Ledger (21), Fiscal Year (2005), Record Type (0), Company Code (ARK), Version (1)

D	DocumentNo	LnItm	Postng Date	Account	BusA	DocumentNo	Itm	Cost Ctr
S	1000002800	000001	05/27/2005	5090006000	0610	50000400	001	383201

Display FI-SL local actual single docs

Buttons: List, Edit, Goto, Environment, Settings, System, Help

Buttons: Save, Back, Forward, Refresh, Print, Copy, Paste, Undo, Redo, Find, Help

Text: There is/are 0001 document(s) with 00002 line items

DocumentNo	D	Period	Year	CoCd	R	Ver	Ld	RefDocument	D	Postg	Date	Value	date	Entry	date	Time	User	name	LnItm	Item	Account	Tran	BusA	Cost Ctr	Func	Area	Fund	Order	WBS Element	StatKF	Funds	Ctr	F	type	Cmnt	Item	Lo			
1000002801	S	11	2005	ARK	0	1	Z1	5000000471	W	05/27/2005	05/27/2005	05/27/2005	15:21:55	CSVOLLMAN					000001	1	5090016000	R	WME	0610	383201	ADMIN	HSC6101													
000002	1	2111001000	R	WME	0610			ADMIN	HSC6101										000002	1	2111001000	R	WME	0610																

DocumentNo	D	Period	Year	CoCd	R	Ver	Ld	RefDocument	D	Postg	Date	Value	date	Entry	date	Time	User	name	LnItm	Item	Account	Tran	BusA	Cost Ctr	Func	Area	Fund	Order	WBS Element	StatKF	Funds	Ctr	F	type	Cmnt	Item	Lo			
1000002801	S	11	2005	ARK	0	1	Z1	5000000471	W	05/27/2005	05/27/2005	05/27/2005	15:21:55	CSVOLLMAN					000001	1	5090016000	R	WME	0610	383201	ADMIN	HSC6101													
000002	1	2111001000	R	WME	0610			ADMIN	HSC6101										000002	1	2111001000	R	WME	0610																
* Total																																								

Display of SPL Document



Project Accounting II Construction and Major Maintenance Chapter 13 Reports in the Special Purpose Ledger

Plan/ Actual Cost centers and WBS Elements (Transaction Y_DEV_80000024)

Menu Path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> Controlling> Reporting SPL> Plan/Actual Reports in SPL> Plan/Actual Cost Center and Projects

This report allows selection by cost centers and WBS elements at the same time.

Selecting the Report

1. Select the period range and fiscal year
2. Select cost element or cost element group (optional).
3. Enter the desired cost centers and WBS elements.
4. When the desired selections have been made, execute the report.

Plan/Actual cost center & projects: Selection

Selection values

Plan Version	1
Fiscal year from	2005
Fiscal year to	2005
Period from	1
Period to	12

Selection groups

Cost Element group	ALL_ELEMENTS	to	
Cost center group	383201	to	
WBS element group	F.0610.WOODYADMIN	to	F.0610.WOODYTRANSF

Plan Actual Cost Center and Projects Selection

Viewing the Report

1. The navigation bar is the same as the navigation bar for the Actual/Commitment/Total/Plan report as described on previously.
2. On the first page, actual debits, credits and net are displayed for each General Ledger account codes and subtotaled by both cost center and WBS element.
3. Click the right arrow to view more columns.

Acc/plan/var cctr&wbs

Report: Z-CB-OCW Acc/plan/var cctr&wbs

Period/Group: 1..12

Cost Center/Group: 383201

WBS Element/Group: F.0610.WOODYADMIN..F.0610

Lead column	Actual Deb	Actual Cre	Actual Net	P
5090000000 Office Supplies	215.79		215.79	
5090016000 Shop Indust. Supp.	430.00		430.00	
5090025000 Agri Hort. W. Supp.	80.63		80.63	
** Operating Expenses	726.42		726.42	
*** Expense Cost Elements	726.42		726.42	
*** F.0610.WOODYADMIN Woodpec	726.42		726.42	
5100001000 04 Assist. Grants &	60,000.00		60,000.00	
* Assistance, Grants & Aids	60,000.00		60,000.00	
** Expense Cost Elements	60,000.00		60,000.00	
*** F.0610.WOODYTRANSFERS Woodpec	60,000.00		60,000.00	
**** 383201 dta	60,726.42		60,726.42	
***** Over/Under Abs.	60,726.42		60,726.42	
5090000000 Office Supplies	215.79		215.79	
5090016000 Shop Indust. Supp.	430.00		430.00	
5090025000 Agri Hort. W. Supp.	80.63		80.63	

Plan Actual Cost Center and Projects—Page 1



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

- On the next page, plan debits, credits and net are displayed if plan data has been entered.
- The report calculates the difference between plan and actual, both as a value and a percent.
- This report has the same drill-down capability as the SPL Plan/Actual Project Report.

Report: Z-C0-OCW Acc/plan/var cctr&wb Date: 06/02

Period/Group: 1..12

Cost Center/Group: 383201

WBS Element/Group: F.0610.WOODYADMIN .F.061

Lead column	Plan Cre	Plan Net	Abs. var.
5090006000 Office Supplies			215.79
5090016000 Shop Indust Supps			430.00
5090025000 Agri Hort WL Supps			80.63
* Operating Expenses			726.42
** Expense Cost Elements			726.42
*** F.0610.WOODYADMIN Woodpec			726.42
5100001000 04 Assist Grants A			60,000.00
* Assistance, Grants & Aids			60,000.00
** Expense Cost Elements			60,000.00
*** F.0610.WOODYTRANSFERS Woodpec			60,000.00
**** 383201 dfa			60,726.42
***** Over/Under Abs.			60,726.42
5090006000 Office Supplies			215.79
5090016000 Shop Indust Supps			430.00
5090025000 Agri Hort WL Supps			80.63
5100001000 04 Assist Grants A			60,000.00
***** Over/Under Abs.			60,726.42

Page 2

Plan Actual Cost Center and Projects—Page 2



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

Trial Balance (Transaction Y_DEV_80000025)

Menu path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> General Ledger> Reporting (SPL)> Balance Sheet Reports> Trial Balance

The Trial Balance is selected by fund, not by WBS element or project. However, the WBS element field is available upon drilldown to line items.

The Trial Balance can only be selected for one fiscal year at a time.

For capital projects, you should view the trial balances for each fund involved to determine if there are due to/due from items, outstanding sales or use tax liability, or fund transfers that might be part of the project expenses. You will also be able to view asset balances and depreciation in the trial balance.

Selecting the Report

1. Select the desired fiscal year and periods. A period selection of Period from (blank) and period to 12 will display all periods for the fiscal year including carry forward balances.
2. Leave the Account group selection at the default “ZFI-TRIAL-BALANCE”
3. Enter the Business Area in the “Or value(s)” field under the Agency group field. This is optional if a fund is also entered.
4. If desired, enter a fund in the “Or value(s)” field under the Fund group field. Leaving this area blank will display all of the funds for the business area, but you will be able to select them individually in the report.
5. Execute the report.

Trial Balance Selections

Viewing the Report with Capital Projects in Mind



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

- When accounting for capital projects, users should review balances in Due to / Due from accounts. These accounts do not appear in the Controlling reports. Drill-down by double-clicking the balance of the DT/DF Clearing account. Select actual line items. If the due to/due from items pertain to the project, the WBS elements for the project may be listed here. All due-to/due-from balances need to be cleared. For more information on how to do this, contact the AASIS Support Center at (501) 683-2255.
- Note: Settling the AuC to a fixed asset with a different fund assignment than the one to which the AuC is assigned will create a due to/due from balance. The following due to /due from balances were created by settling a sub asset under construction in Fund B to a fixed asset in Fund A.

	Debit	Credit	Balance
Fund A			
6 CJ P&T 0900 # 006	300.00	0	300.00
Cash on Hand	300.00	0	300.00
1140003000 DT/DF Clearing	0.00	(10,000.00)	(10,000.00)
* Interfund Receivable	0.00	(10,000.00)	(10,000.00)
1990110000 Land Improve (Mod)	15,000.00	0	15,000.00
1991100000 AUC (Modified)	5,000.00	(5,000.00)	0.00

	Debit	Credit	Balance
Fund B			
Cash on Hand	210.00	(10.00)	200.00
1140003000 DT/DF Clearing	10,000.00	0	10,000.00
* Interfund Receivable	10,000.00	0	10,000.00
1991100000 AUC (Modified)	16,000.00	(10,000.00)	6,000.00

Trial Balance and Due to / Due from Accounts

- Sales or Use Tax Liability: All sales tax liabilities should be paid before the WBS element is settled to the AuC. The sales and use tax liability accounts do not show up on the Controlling reports.

Double-click the balance of the Due to Revenue line and select actual line items. Check to see if any outstanding balances displayed may contain the WBS element being settled.

2120002000 Sales Tax AP	0	(1,366.79)	(1,366.79)
2120003001 02 Use Tax Payable	84.01	0	84.01
2120003009 Use Tax Payable Accr	0	(1,009.89)	(1,009.89)
* Due to Revenue	84.01	(2,376.68)	(2,292.67)

Line Items for Table ZFINLED7

FI-SL document		Line item detail		Legend	Other list variant.		
WBS Element	StatKF	Funds Ctr	Fund t	Commitment itm	D	Per	Transaction currency
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	002	61.80- USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	002	10.30- USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	002	5.15- USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	S	003	77.25 USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	009	108.00- USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	009	18.00- USD
F.0590.05PY04322500-80		643	SPEC	502:00:02	H	009	9.00- USD

Trial Balance and Line Item Drill-down for Due to Revenue Account



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

- The “6” Accounts

Items such as fund transfers and refunds to expenditures should be reviewed for their effect on project revenues and expenses.

These items do appear in the Controlling reports as well as on the Trial Balance.

Exp. Control Number Section	Debit	Credit	Balance
6061007500 WC Ad. Cost Tr. Out	3.02	0	3.02
6061009000 Motor Veh Tfr Out	14,185.00	0	14,185.00
* Other Transfers	14,188.02	0	14,188.02
6060002000 Intra-Agy Xfers In	0	(20,935.00)	(20,935.00)
6060003000 Inter-Agy Xfers In	11,011.86	(409,236.11)	(398,224.25)
6060004300 IntraAgy FedRev X In	0	(22,250.00)	(22,250.00)
6060007500 WC Ad. Cost Tr. In	0	(2.54)	(2.54)
6060009000 Motor Veh Tfr In	0	(14,185.00)	(14,185.00)
6061002000 Intra-Agy Xfers Out	20,935.00	0	20,935.00
6061004300 IntraAgy FedRev XOut	22,250.00	0	22,250.00
* Transfers In/Out	54,196.86	(466,608.65)	(412,411.79)

Trial Balance Showing “6” Accounts

- Assets

Use the Trial Balance to view balances for assets and assets under construction.

Asset Name Section	Debit	Credit	Balance
1990110000 Land Improve (Mod)	15,000.00	0	15,000.00
1991100000 AUC (Modified)	5,000.00	(5,000.00)	0.00
* Modified Accrual Fixed Assets	20,000.00	(5,000.00)	15,000.00

Trial Balance Asset Section



Project Accounting II Construction and Major Maintenance Chapter 13 Reports in the Special Purpose Ledger

Line Items in the Special Purpose Ledger (Transaction GD20)

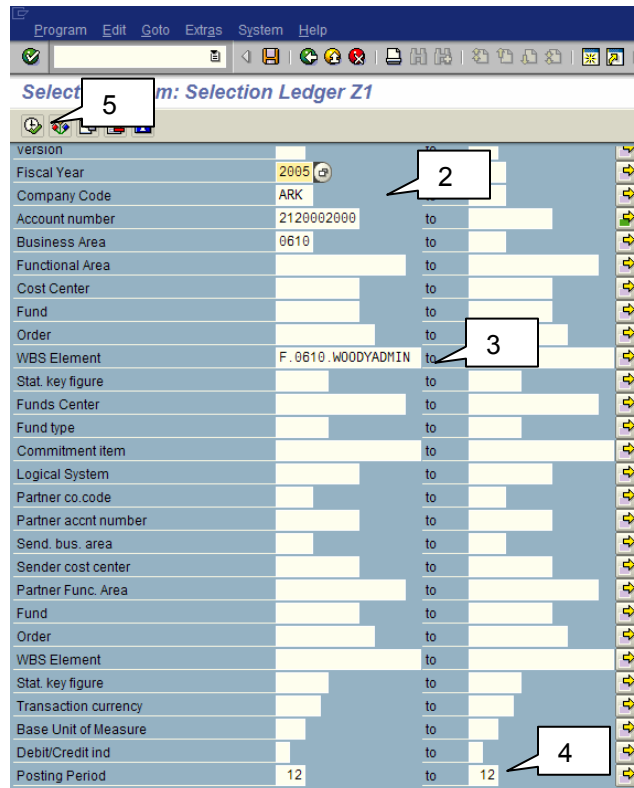
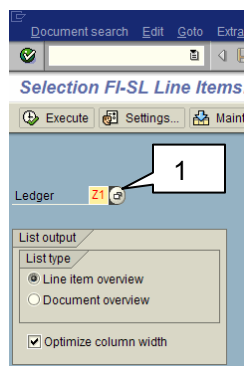
Menu path: Accounting> Financial Accounting> Special Purpose Ledger> Actual Posting> Document Search

The GD20 report contains the same information that you obtain when you drill down to the line items on the Trial Balance.

Like the Trial Balance, GD20 can also be used to view due to/ due from items, sales or use tax liabilities, and fund transfers.

Selecting the Report

1. A ledger-selection screen may pop up. Choose ledger Z1 (the default) and click Execute.
2. Enter the Fiscal year, Account codes, and Business Area
3. Enter the WBS elements.
4. Enter the Period selection.
5. After making the selections, execute the report



FI-SL Line Items (GD20) Selections



Project Accounting II Construction and Major Maintenance

Chapter 13 Reports in the Special Purpose Ledger

SAP

List Edit Goto Environment Settings System Help

Display of selected line items

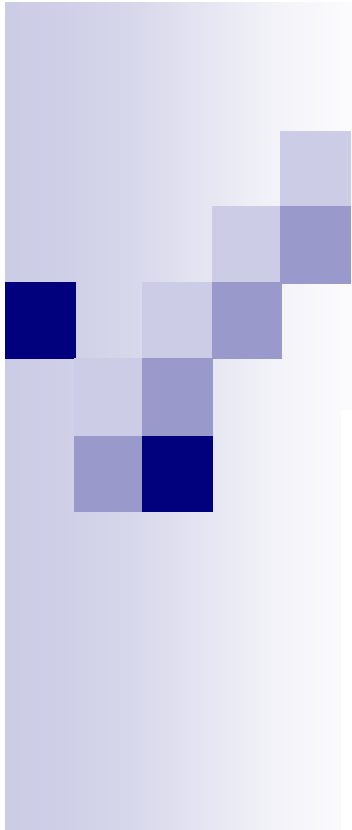
Year	Account	Crcy	Period	DocumentNo	BusA	Fund	Σ Trans.cur.	SBA	Fund	DT	RefDocumnt	Posting Date	Entered on	User name	DocumentNo
2005	5090006000	USD	11	1000002800	0610	HSC6101	215.79			WE	5000000470	05/27/2005	05/27/2005	CSVOLLMAN	50000400
2005	5090016000	USD	11	1000002801	0610	HSC6101	430.00			WE	5000000471	05/27/2005	05/27/2005	CSVOLLMAN	50000401
2005	5090025000	USD	11	1000002802	0610	HSC6101	80.63			WE	5000000472	05/27/2005	05/27/2005	CSVOLLMAN	50000402
2005	2111001000	USD	11	1000002803	0610	HSC6101	215.79			RE	121	05/27/2005	05/27/2005	CSVOLLMAN	51000077
2005	2111001000	USD	11	1000002804	0610	HSC6101	430.00			RE	122	05/27/2005	05/27/2005	CSVOLLMAN	51000078
2005	2111001000	USD	11	1000002805	0610	HSC6101	80.63			RE	123	05/27/2005	05/27/2005	CSVOLLMAN	51000079
USD							1,452.84								

FI-SL Line Items (Transaction GD20)

Drill-down to documents is also available from this report.

SPL Reporting Exercise

What cost elements were credited when your WBS element was settled to the asset under construction? Use the Y_DEV_80000015 report to find your answer.



Project Accounting For Construction and Major Maintenance

Chapter 14 Cash Basis Reporting



Project Accounting for Construction and Major Maintenance

Chapter 14 Cash Basis Reporting

In Chapter Fourteen, you will learn to run and interpret the ZWARR_DETAIL (cash based line item) and Actual Budget reports.

Key Points

Cash based reporting is used to determine expenditure items from budget.

Some federal grants also require cash based reporting.

ZWARR_DETAIL for Projects

Menu Path: Special Transactions and Reports-State of Arkansas> Financial Accounting>Accounts Payable> Reporting> ZWARR_DETAIL.

This is the report to run to see cash based expenditures. This means that the expenditures are counted when the check is written or the warrant is cut or the money is transferred.

As well as being a line item list of expenditures for budget, this report can also be used to list payments to vendors for the project.

Selecting the Report

This report has many selection options. The minimum amount of information to be entered for a project report is business area, cash date range, and WBS element number. Use the other fields to narrow the report selections down as desired.

1. Enter Agency, Fiscal Year, and Cash Date in the Warrant selection fields.
2. Enter the WBS elements in the Line selection fields.
3. Execute the report.

The screenshot shows the 'CASH based info system Line item report' selection screen. It has a menu bar (Program, Edit, Goto, System, Help) and a toolbar. The main area is divided into two sections: 'Warrant' and 'Line'. The 'Warrant' section has fields for Agency (0590), Payment method, Fiscal Year (2005), Warrant, Encashment date, Cash date (06/01/2005 to 06/30/2005), and Void Date. The 'Line' section has fields for Fund, Funds Center, Commitment item, GL account, Cost center, WBS (f: 0590.05py04322), and Internal order. Callout boxes 1, 2, and 3 point to the 'Warrant' section, the 'Line' section, and the 'Execute' button respectively.

Cash based info system line item report (ZWARR_DETAIL) Selections



Project Accounting for Construction and Major Maintenance

Chapter 14 Cash Basis Reporting

Viewing the Report

The Line Amount column indicates the expenditures for the WBS element selected.

Funds Center	Commitment Item	GL Account	Vendor Name	Doc type	Doc date	Posting Date	Line Amt	Cost Center	WBS Element
643	502.00.02	5090006000	TARGET PRINTING	KR	05/31/2005	06/13/2005	765.82	361541	F.0590.05PY04322500-5A
643	502.00.02	5090019000	WAL-MART COMMUNITY BRC	KR	06/16/2005	06/21/2005	43.60	361541	F.0590.05PY04322500-5A
643	502.00.02	5090006000	JOE R MOORE	KR	06/06/2005	06/28/2005	2.39	361541	F.0590.05PY04322500-5A
643	502.00.02	5090006000	CORP EXPRESS	KR	06/20/2005	06/28/2005	44.42	361541	F.0590.05PY04322500-5A
643	502.00.02	5090006000	CORP EXPRESS	KR	06/17/2005	06/28/2005	144.56	361541	F.0590.05PY04322500-5A
643	502.00.02	5090006000	CORP EXPRESS	KR	06/24/2005	06/28/2005	7.06	361541	F.0590.05PY04322500-5A
							1,007.85		

Cash based info system line item report (ZWARR_DETAIL) Display

Actual Budget Report (Transaction Y_DEV_80000046)

Menu Path: Special Transactions and Reports-State of Arkansas> Financial Accounting> Funds Management> Reporting> Budget/Actual> Actual Budget

Users cannot see detail by project or WBS element in the actual budget report. However, users can use this report to view budgeting information, commitments and expenditures for the fund and funds center related to the project.

Selecting the Report

1. Enter the fund. (You must enter either a fund or funds center.)
2. Enter the funds center. (This is optional if you entered a fund.)
3. Check the default Year commitment item; change if necessary to match the fiscal year selection.
4. Enter a commitment item if desired.
5. Agency from/CustFund is an optional field. You may enter the vendor number for your agency here.
6. The current fiscal year and periods 0 to 13 will default. This will select budget for the entire year. You may change this if desired. Entering 0 in the period from field will provide carry-forward commitment information.
7. Classic drilldown report selection enables users to export the report to an Excel spreadsheet. Users may also select the graphical report option for a different view.
8. When all desired selections have been made, execute the report.



Project Accounting for Construction and Major Maintenance

Chapter 14 Cash Basis Reporting

Program Edit Goto System Help

Selection: Available Budget

8

Classification

Standard selections

Fund npt0104 1 to

Key date 07/25/2005 2

Funds center 986 to

Year commitment item 2005 3

Variant 000

Commitment item 5020002 4

Report selections

Agency from/CustFund 998090000 5 dept. of Parks and Tourism

Fiscal year 2005 2005

Period from 0 6 Not assigned

Period to 13 Special period 1

Output type

☐ Graphical report-output

☒ Classic drilldown report 7

Actual Budget Report (Transaction Y_DEV_80000046) Selections




Project Accounting for Construction and Major Maintenance

Chapter 14 Cash Basis Reporting

Viewing the Report

1. Click the plus signs or expansion icon to expand the report.
2. Budget information, commitments, expenditures and available budget are displayed.



Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data (07/25/2005 15:24:43)

Navigation


Functional Area

Period

Customer for fund

Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commit	Expense
Disp	1 USD	1 USD	1 USD	1 USD	1 USD	1 USD
ARK /NPT0104 /0900 /EXPENDITURES	0.00	0.00	0	0.00	0.00	0.00
ARK /NPT0104 /986 /EXPENDITURES	0.00	0.00	0	0.00	0.00	0.00
Total	0.00	0.00	55,555-	55,555.00	0.00	0.00



Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data (08/02/2005 11:10:42)

Customer for fund 998090000 Dept. of Parks and T

Navigation

Functional Area

Period

Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commit	Expense
Displayed in	1 USD	1 USD	1 USD	1 USD	1 USD	1 USD
ARK /NPT0104 /0900 /EXPENDITURES	0.00	0.00	0	0.00	0.00	0.00
ARK /NPT0104 /986 /EXPENDITURES	0.00	0.00	0	0.00	0.00	0.00
ARK /NPT0104 /986 /MAINT-OPERATIONS	0.00	0.00	0	0.00	0.00	0.00
ARK /NPT0104 /986 /502:00:02	0.00	0.00	55,555-	55,555.00	0.00	0.00
Total	0.00	0.00	55,555-	55,555.00	0.00	0.00

Actual Budget Report (Transaction Y_DEV_80000046)



Project Accounting for Construction and Major Maintenance

Chapter 14 Cash Basis Reporting

3. If the entire report is not displayed, click the right arrow to view the next page.
4. Click on a total to highlight it, then go Extras> Line Items. This will allow you to view the documents with line items that make up the total.

Execute Available Budget: Overview

Available Budget

Customer for fund 998090000 Dept. of Parks and T

Navigation

Functional Area
Period
Cost Center

FM acct asst
Displayed in

Available
1 USD

ARK /NPT0104 /0900	/EXPENDITURES	0
ARK /NPT0104 /986	/EXPENDITURES	0
ARK /NPT0104 /986	/MAINT-OPERATIONS	0
ARK /NPT0104 /986	/502:00:02	55,555
Total		55,555

3

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget

Available Budget

Customer for fund 998090000

Navigation

Functional Area
Period
Cost Center

FM acct asst
Displayed in

Report parameters Ctrl+Shift+F11
Attributes F7
Transfer log
Line items
Comment
Document
Key figure information
Create Exception...
Change Exceptions...
Display exceptions...
Delete Exceptions...
Additional Functions

4

ARK /NPT0104 /0900	/EXPENDITURES
ARK /NPT0104 /986	/EXPENDITURES
Total	



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